

1 AN ACT concerning civil law.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 3. The Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of Illinois is  
6 amended by changing Section 605-725 as follows:

7 (20 ILCS 605/605-725)

8 Sec. 605-725. Incentive grants for the Metropolitan Pier  
9 and Exposition Authority and Rosemont. The Department and the  
10 Metropolitan Pier and Exposition Authority may enter into grant  
11 agreements to reimburse the Authority for incentives awarded by  
12 the Authority to attract large conventions, meetings, and trade  
13 shows to its facilities. The Department may reimburse the  
14 Authority only for incentives provided in consultation with the  
15 Chicago Convention and Tourism Bureau for conventions,  
16 meetings, or trade shows that (i) the Authority certifies have  
17 registered attendance in excess of 5,000 individuals or in  
18 excess of 10,000 individuals, as appropriate, (ii) but for the  
19 incentive, would not have used the facilities of the Authority,  
20 (iii) have been approved by the Chief Executive Officer of the  
21 Authority and the Chairman of the Authority at the time of the  
22 incentive, and (iv) have been approved by the Department.  
23 Reimbursements shall be made from amounts appropriated to the

1 Department from the Metropolitan Pier and Exposition Authority  
2 Incentive Fund for those purposes. Reimbursements shall not  
3 exceed \$15,000,000 ~~\$10,000,000~~ annually. In no case shall more  
4 than \$5,000,000 be used in any one year to reimburse incentives  
5 granted conventions, meetings, or trade shows with a registered  
6 attendance of more than 5,000 and less than 10,000.

7 No later than February 15 of each year, the Chairman of the  
8 Metropolitan Pier and Exposition Authority shall certify to the  
9 Department, the State Comptroller, and the State Treasurer the  
10 amounts provided during the previous calendar year as  
11 incentives for conventions, meetings, or trade shows that (i)  
12 have been approved by the Authority and the Department, (ii)  
13 demonstrate registered attendance in excess of 5,000  
14 individuals or in excess of 10,000 individuals, as appropriate,  
15 and (iii) but for the incentive, would not have used the  
16 facilities of the Authority for the convention, meeting, or  
17 trade show. The Department may audit the accuracy of the  
18 certification.

19 In addition to the incentive grants to the Metropolitan  
20 Pier and Exposition Authority, the Department shall make an  
21 annual incentive grant of \$5,000,000 to the Village of  
22 Rosemont, to be used by the Village for the Donald E. Stephens  
23 Convention Center to retain and attract conventions, meetings,  
24 or trade shows with registered attendance in excess of 5,000  
25 individuals that otherwise would not have used the facilities.

26 (Source: P.A. 96-739, eff. 1-1-10.)

1 Section 5. The State Finance Act is amended by changing  
 2 Section 8.25f and by adding Section 5.777 as follows:

3 (30 ILCS 105/5.777 new)

4 Sec. 5.777. The Convention Center Support Fund.

5 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

6 Sec. 8.25f. McCormick Place Expansion Project Fund.

7 (a) Deposits. The following amounts shall be deposited into  
 8 the McCormick Place Expansion Project Fund in the State  
 9 Treasury: (i) the moneys required to be deposited into the Fund  
 10 under Section 9 of the Use Tax Act, Section 9 of the Service  
 11 Occupation Tax Act, Section 9 of the Service Use Tax Act, and  
 12 Section 3 of the Retailers' Occupation Tax Act and (ii) the  
 13 moneys required to be deposited into the Fund under subsection  
 14 (g) of Section 13 of the Metropolitan Pier and Exposition  
 15 Authority Act. Notwithstanding the foregoing, the maximum  
 16 amount that may be deposited into the McCormick Place Expansion  
 17 Project Fund from item (i) shall not exceed the Total Deposit  
 18 ~~following~~ amounts with respect to the following fiscal years:

	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000

1	2022	260,000,000
2	2023 <del>and</del>	275,000,000
3	<u>2024</u>	<u>275,000,000</u>
4	<u>2025</u>	<u>275,000,000</u>
5	<u>2026</u>	<u>279,000,000</u>
6	<u>2027</u>	<u>292,000,000</u>
7	<u>2028</u>	<u>307,000,000</u>
8	<u>2029</u>	<u>322,000,000</u>
9	<u>2030</u>	<u>338,000,000</u>
10	<u>2031</u>	<u>350,000,000</u>
11	<u>2032</u>	<u>350,000,000</u>
12	<u>and</u>	

13 each fiscal year thereafter  
 14 that bonds are outstanding  
 15 under Section 13.2 of the  
 16 Metropolitan Pier and Exposition  
 17 Authority Act, but not after  
 18 fiscal year 2060 ~~2042~~.

19 Provided that all amounts deposited in the Fund and  
 20 requested in the Authority's certificate have been paid to the  
 21 Authority, all amounts remaining in the McCormick Place  
 22 Expansion Project Fund on the last day of any month shall be  
 23 transferred to the General Revenue Fund.

24 (b) Authority certificate. Beginning with fiscal year 1994  
 25 and continuing for each fiscal year thereafter, the Chairman of  
 26 the Metropolitan Pier and Exposition Authority shall annually

1 certify to the State Comptroller and the State Treasurer the  
2 amount necessary and required, during the fiscal year with  
3 respect to which the certification is made, to pay the debt  
4 service requirements (including amounts to be paid with respect  
5 to arrangements to provide additional security or liquidity) on  
6 all outstanding bonds and notes, including refunding bonds,  
7 (collectively referred to as "bonds") in an amount issued by  
8 the Authority pursuant to Section 13.2 of the Metropolitan Pier  
9 and Exposition Authority Act. The certificate may be amended  
10 from time to time as necessary.

11 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

12 Section 10. The Use Tax Act is amended by changing Section  
13 9 as follows:

14 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

15 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
16 and trailers that are required to be registered with an agency  
17 of this State, each retailer required or authorized to collect  
18 the tax imposed by this Act shall pay to the Department the  
19 amount of such tax (except as otherwise provided) at the time  
20 when he is required to file his return for the period during  
21 which such tax was collected, less a discount of 2.1% prior to  
22 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
23 per calendar year, whichever is greater, which is allowed to  
24 reimburse the retailer for expenses incurred in collecting the

1 tax, keeping records, preparing and filing returns, remitting  
2 the tax and supplying data to the Department on request. In the  
3 case of retailers who report and pay the tax on a transaction  
4 by transaction basis, as provided in this Section, such  
5 discount shall be taken with each such tax remittance instead  
6 of when such retailer files his periodic return. A retailer  
7 need not remit that part of any tax collected by him to the  
8 extent that he is required to remit and does remit the tax  
9 imposed by the Retailers' Occupation Tax Act, with respect to  
10 the sale of the same property.

11 Where such tangible personal property is sold under a  
12 conditional sales contract, or under any other form of sale  
13 wherein the payment of the principal sum, or a part thereof, is  
14 extended beyond the close of the period for which the return is  
15 filed, the retailer, in collecting the tax (except as to motor  
16 vehicles, watercraft, aircraft, and trailers that are required  
17 to be registered with an agency of this State), may collect for  
18 each tax return period, only the tax applicable to that part of  
19 the selling price actually received during such tax return  
20 period.

21 Except as provided in this Section, on or before the  
22 twentieth day of each calendar month, such retailer shall file  
23 a return for the preceding calendar month. Such return shall be  
24 filed on forms prescribed by the Department and shall furnish  
25 such information as the Department may reasonably require.

26 The Department may require returns to be filed on a

1 quarterly basis. If so required, a return for each calendar  
2 quarter shall be filed on or before the twentieth day of the  
3 calendar month following the end of such calendar quarter. The  
4 taxpayer shall also file a return with the Department for each  
5 of the first two months of each calendar quarter, on or before  
6 the twentieth day of the following calendar month, stating:

7 1. The name of the seller;

8 2. The address of the principal place of business from  
9 which he engages in the business of selling tangible  
10 personal property at retail in this State;

11 3. The total amount of taxable receipts received by him  
12 during the preceding calendar month from sales of tangible  
13 personal property by him during such preceding calendar  
14 month, including receipts from charge and time sales, but  
15 less all deductions allowed by law;

16 4. The amount of credit provided in Section 2d of this  
17 Act;

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

20 6. Such other reasonable information as the Department  
21 may require.

22 If a taxpayer fails to sign a return within 30 days after  
23 the proper notice and demand for signature by the Department,  
24 the return shall be considered valid and any amount shown to be  
25 due on the return shall be deemed assessed.

26 Beginning October 1, 1993, a taxpayer who has an average

1 monthly tax liability of \$150,000 or more shall make all  
2 payments required by rules of the Department by electronic  
3 funds transfer. Beginning October 1, 1994, a taxpayer who has  
4 an average monthly tax liability of \$100,000 or more shall make  
5 all payments required by rules of the Department by electronic  
6 funds transfer. Beginning October 1, 1995, a taxpayer who has  
7 an average monthly tax liability of \$50,000 or more shall make  
8 all payments required by rules of the Department by electronic  
9 funds transfer. Beginning October 1, 2000, a taxpayer who has  
10 an annual tax liability of \$200,000 or more shall make all  
11 payments required by rules of the Department by electronic  
12 funds transfer. The term "annual tax liability" shall be the  
13 sum of the taxpayer's liabilities under this Act, and under all  
14 other State and local occupation and use tax laws administered  
15 by the Department, for the immediately preceding calendar year.  
16 The term "average monthly tax liability" means the sum of the  
17 taxpayer's liabilities under this Act, and under all other  
18 State and local occupation and use tax laws administered by the  
19 Department, for the immediately preceding calendar year  
20 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
21 a tax liability in the amount set forth in subsection (b) of  
22 Section 2505-210 of the Department of Revenue Law shall make  
23 all payments required by rules of the Department by electronic  
24 funds transfer.

25 Before August 1 of each year beginning in 1993, the  
26 Department shall notify all taxpayers required to make payments

1 by electronic funds transfer. All taxpayers required to make  
2 payments by electronic funds transfer shall make those payments  
3 for a minimum of one year beginning on October 1.

4 Any taxpayer not required to make payments by electronic  
5 funds transfer may make payments by electronic funds transfer  
6 with the permission of the Department.

7 All taxpayers required to make payment by electronic funds  
8 transfer and any taxpayers authorized to voluntarily make  
9 payments by electronic funds transfer shall make those payments  
10 in the manner authorized by the Department.

11 The Department shall adopt such rules as are necessary to  
12 effectuate a program of electronic funds transfer and the  
13 requirements of this Section.

14 Before October 1, 2000, if the taxpayer's average monthly  
15 tax liability to the Department under this Act, the Retailers'  
16 Occupation Tax Act, the Service Occupation Tax Act, the Service  
17 Use Tax Act was \$10,000 or more during the preceding 4 complete  
18 calendar quarters, he shall file a return with the Department  
19 each month by the 20th day of the month next following the  
20 month during which such tax liability is incurred and shall  
21 make payments to the Department on or before the 7th, 15th,  
22 22nd and last day of the month during which such liability is  
23 incurred. On and after October 1, 2000, if the taxpayer's  
24 average monthly tax liability to the Department under this Act,  
25 the Retailers' Occupation Tax Act, the Service Occupation Tax  
26 Act, and the Service Use Tax Act was \$20,000 or more during the

1 preceding 4 complete calendar quarters, he shall file a return  
2 with the Department each month by the 20th day of the month  
3 next following the month during which such tax liability is  
4 incurred and shall make payment to the Department on or before  
5 the 7th, 15th, 22nd and last day of the month during which such  
6 liability is incurred. If the month during which such tax  
7 liability is incurred began prior to January 1, 1985, each  
8 payment shall be in an amount equal to 1/4 of the taxpayer's  
9 actual liability for the month or an amount set by the  
10 Department not to exceed 1/4 of the average monthly liability  
11 of the taxpayer to the Department for the preceding 4 complete  
12 calendar quarters (excluding the month of highest liability and  
13 the month of lowest liability in such 4 quarter period). If the  
14 month during which such tax liability is incurred begins on or  
15 after January 1, 1985, and prior to January 1, 1987, each  
16 payment shall be in an amount equal to 22.5% of the taxpayer's  
17 actual liability for the month or 27.5% of the taxpayer's  
18 liability for the same calendar month of the preceding year. If  
19 the month during which such tax liability is incurred begins on  
20 or after January 1, 1987, and prior to January 1, 1988, each  
21 payment shall be in an amount equal to 22.5% of the taxpayer's  
22 actual liability for the month or 26.25% of the taxpayer's  
23 liability for the same calendar month of the preceding year. If  
24 the month during which such tax liability is incurred begins on  
25 or after January 1, 1988, and prior to January 1, 1989, or  
26 begins on or after January 1, 1996, each payment shall be in an

1 amount equal to 22.5% of the taxpayer's actual liability for  
2 the month or 25% of the taxpayer's liability for the same  
3 calendar month of the preceding year. If the month during which  
4 such tax liability is incurred begins on or after January 1,  
5 1989, and prior to January 1, 1996, each payment shall be in an  
6 amount equal to 22.5% of the taxpayer's actual liability for  
7 the month or 25% of the taxpayer's liability for the same  
8 calendar month of the preceding year or 100% of the taxpayer's  
9 actual liability for the quarter monthly reporting period. The  
10 amount of such quarter monthly payments shall be credited  
11 against the final tax liability of the taxpayer's return for  
12 that month. Before October 1, 2000, once applicable, the  
13 requirement of the making of quarter monthly payments to the  
14 Department shall continue until such taxpayer's average  
15 monthly liability to the Department during the preceding 4  
16 complete calendar quarters (excluding the month of highest  
17 liability and the month of lowest liability) is less than  
18 \$9,000, or until such taxpayer's average monthly liability to  
19 the Department as computed for each calendar quarter of the 4  
20 preceding complete calendar quarter period is less than  
21 \$10,000. However, if a taxpayer can show the Department that a  
22 substantial change in the taxpayer's business has occurred  
23 which causes the taxpayer to anticipate that his average  
24 monthly tax liability for the reasonably foreseeable future  
25 will fall below the \$10,000 threshold stated above, then such  
26 taxpayer may petition the Department for change in such

1 taxpayer's reporting status. On and after October 1, 2000, once  
2 applicable, the requirement of the making of quarter monthly  
3 payments to the Department shall continue until such taxpayer's  
4 average monthly liability to the Department during the  
5 preceding 4 complete calendar quarters (excluding the month of  
6 highest liability and the month of lowest liability) is less  
7 than \$19,000 or until such taxpayer's average monthly liability  
8 to the Department as computed for each calendar quarter of the  
9 4 preceding complete calendar quarter period is less than  
10 \$20,000. However, if a taxpayer can show the Department that a  
11 substantial change in the taxpayer's business has occurred  
12 which causes the taxpayer to anticipate that his average  
13 monthly tax liability for the reasonably foreseeable future  
14 will fall below the \$20,000 threshold stated above, then such  
15 taxpayer may petition the Department for a change in such  
16 taxpayer's reporting status. The Department shall change such  
17 taxpayer's reporting status unless it finds that such change is  
18 seasonal in nature and not likely to be long term. If any such  
19 quarter monthly payment is not paid at the time or in the  
20 amount required by this Section, then the taxpayer shall be  
21 liable for penalties and interest on the difference between the  
22 minimum amount due and the amount of such quarter monthly  
23 payment actually and timely paid, except insofar as the  
24 taxpayer has previously made payments for that month to the  
25 Department in excess of the minimum payments previously due as  
26 provided in this Section. The Department shall make reasonable

1 rules and regulations to govern the quarter monthly payment  
2 amount and quarter monthly payment dates for taxpayers who file  
3 on other than a calendar monthly basis.

4 If any such payment provided for in this Section exceeds  
5 the taxpayer's liabilities under this Act, the Retailers'  
6 Occupation Tax Act, the Service Occupation Tax Act and the  
7 Service Use Tax Act, as shown by an original monthly return,  
8 the Department shall issue to the taxpayer a credit memorandum  
9 no later than 30 days after the date of payment, which  
10 memorandum may be submitted by the taxpayer to the Department  
11 in payment of tax liability subsequently to be remitted by the  
12 taxpayer to the Department or be assigned by the taxpayer to a  
13 similar taxpayer under this Act, the Retailers' Occupation Tax  
14 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
15 in accordance with reasonable rules and regulations to be  
16 prescribed by the Department, except that if such excess  
17 payment is shown on an original monthly return and is made  
18 after December 31, 1986, no credit memorandum shall be issued,  
19 unless requested by the taxpayer. If no such request is made,  
20 the taxpayer may credit such excess payment against tax  
21 liability subsequently to be remitted by the taxpayer to the  
22 Department under this Act, the Retailers' Occupation Tax Act,  
23 the Service Occupation Tax Act or the Service Use Tax Act, in  
24 accordance with reasonable rules and regulations prescribed by  
25 the Department. If the Department subsequently determines that  
26 all or any part of the credit taken was not actually due to the

1 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
2 be reduced by 2.1% or 1.75% of the difference between the  
3 credit taken and that actually due, and the taxpayer shall be  
4 liable for penalties and interest on such difference.

5 If the retailer is otherwise required to file a monthly  
6 return and if the retailer's average monthly tax liability to  
7 the Department does not exceed \$200, the Department may  
8 authorize his returns to be filed on a quarter annual basis,  
9 with the return for January, February, and March of a given  
10 year being due by April 20 of such year; with the return for  
11 April, May and June of a given year being due by July 20 of such  
12 year; with the return for July, August and September of a given  
13 year being due by October 20 of such year, and with the return  
14 for October, November and December of a given year being due by  
15 January 20 of the following year.

16 If the retailer is otherwise required to file a monthly or  
17 quarterly return and if the retailer's average monthly tax  
18 liability to the Department does not exceed \$50, the Department  
19 may authorize his returns to be filed on an annual basis, with  
20 the return for a given year being due by January 20 of the  
21 following year.

22 Such quarter annual and annual returns, as to form and  
23 substance, shall be subject to the same requirements as monthly  
24 returns.

25 Notwithstanding any other provision in this Act concerning  
26 the time within which a retailer may file his return, in the

1 case of any retailer who ceases to engage in a kind of business  
2 which makes him responsible for filing returns under this Act,  
3 such retailer shall file a final return under this Act with the  
4 Department not more than one month after discontinuing such  
5 business.

6 In addition, with respect to motor vehicles, watercraft,  
7 aircraft, and trailers that are required to be registered with  
8 an agency of this State, every retailer selling this kind of  
9 tangible personal property shall file, with the Department,  
10 upon a form to be prescribed and supplied by the Department, a  
11 separate return for each such item of tangible personal  
12 property which the retailer sells, except that if, in the same  
13 transaction, (i) a retailer of aircraft, watercraft, motor  
14 vehicles or trailers transfers more than one aircraft,  
15 watercraft, motor vehicle or trailer to another aircraft,  
16 watercraft, motor vehicle or trailer retailer for the purpose  
17 of resale or (ii) a retailer of aircraft, watercraft, motor  
18 vehicles, or trailers transfers more than one aircraft,  
19 watercraft, motor vehicle, or trailer to a purchaser for use as  
20 a qualifying rolling stock as provided in Section 3-55 of this  
21 Act, then that seller may report the transfer of all the  
22 aircraft, watercraft, motor vehicles or trailers involved in  
23 that transaction to the Department on the same uniform  
24 invoice-transaction reporting return form. For purposes of  
25 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
26 watercraft as defined in Section 3-2 of the Boat Registration

1 and Safety Act, a personal watercraft, or any boat equipped  
2 with an inboard motor.

3 The transaction reporting return in the case of motor  
4 vehicles or trailers that are required to be registered with an  
5 agency of this State, shall be the same document as the Uniform  
6 Invoice referred to in Section 5-402 of the Illinois Vehicle  
7 Code and must show the name and address of the seller; the name  
8 and address of the purchaser; the amount of the selling price  
9 including the amount allowed by the retailer for traded-in  
10 property, if any; the amount allowed by the retailer for the  
11 traded-in tangible personal property, if any, to the extent to  
12 which Section 2 of this Act allows an exemption for the value  
13 of traded-in property; the balance payable after deducting such  
14 trade-in allowance from the total selling price; the amount of  
15 tax due from the retailer with respect to such transaction; the  
16 amount of tax collected from the purchaser by the retailer on  
17 such transaction (or satisfactory evidence that such tax is not  
18 due in that particular instance, if that is claimed to be the  
19 fact); the place and date of the sale; a sufficient  
20 identification of the property sold; such other information as  
21 is required in Section 5-402 of the Illinois Vehicle Code, and  
22 such other information as the Department may reasonably  
23 require.

24 The transaction reporting return in the case of watercraft  
25 and aircraft must show the name and address of the seller; the  
26 name and address of the purchaser; the amount of the selling

1 price including the amount allowed by the retailer for  
2 traded-in property, if any; the amount allowed by the retailer  
3 for the traded-in tangible personal property, if any, to the  
4 extent to which Section 2 of this Act allows an exemption for  
5 the value of traded-in property; the balance payable after  
6 deducting such trade-in allowance from the total selling price;  
7 the amount of tax due from the retailer with respect to such  
8 transaction; the amount of tax collected from the purchaser by  
9 the retailer on such transaction (or satisfactory evidence that  
10 such tax is not due in that particular instance, if that is  
11 claimed to be the fact); the place and date of the sale, a  
12 sufficient identification of the property sold, and such other  
13 information as the Department may reasonably require.

14 Such transaction reporting return shall be filed not later  
15 than 20 days after the date of delivery of the item that is  
16 being sold, but may be filed by the retailer at any time sooner  
17 than that if he chooses to do so. The transaction reporting  
18 return and tax remittance or proof of exemption from the tax  
19 that is imposed by this Act may be transmitted to the  
20 Department by way of the State agency with which, or State  
21 officer with whom, the tangible personal property must be  
22 titled or registered (if titling or registration is required)  
23 if the Department and such agency or State officer determine  
24 that this procedure will expedite the processing of  
25 applications for title or registration.

26 With each such transaction reporting return, the retailer

1 shall remit the proper amount of tax due (or shall submit  
2 satisfactory evidence that the sale is not taxable if that is  
3 the case), to the Department or its agents, whereupon the  
4 Department shall issue, in the purchaser's name, a tax receipt  
5 (or a certificate of exemption if the Department is satisfied  
6 that the particular sale is tax exempt) which such purchaser  
7 may submit to the agency with which, or State officer with  
8 whom, he must title or register the tangible personal property  
9 that is involved (if titling or registration is required) in  
10 support of such purchaser's application for an Illinois  
11 certificate or other evidence of title or registration to such  
12 tangible personal property.

13 No retailer's failure or refusal to remit tax under this  
14 Act precludes a user, who has paid the proper tax to the  
15 retailer, from obtaining his certificate of title or other  
16 evidence of title or registration (if titling or registration  
17 is required) upon satisfying the Department that such user has  
18 paid the proper tax (if tax is due) to the retailer. The  
19 Department shall adopt appropriate rules to carry out the  
20 mandate of this paragraph.

21 If the user who would otherwise pay tax to the retailer  
22 wants the transaction reporting return filed and the payment of  
23 tax or proof of exemption made to the Department before the  
24 retailer is willing to take these actions and such user has not  
25 paid the tax to the retailer, such user may certify to the fact  
26 of such delay by the retailer, and may (upon the Department

1 being satisfied of the truth of such certification) transmit  
2 the information required by the transaction reporting return  
3 and the remittance for tax or proof of exemption directly to  
4 the Department and obtain his tax receipt or exemption  
5 determination, in which event the transaction reporting return  
6 and tax remittance (if a tax payment was required) shall be  
7 credited by the Department to the proper retailer's account  
8 with the Department, but without the 2.1% or 1.75% discount  
9 provided for in this Section being allowed. When the user pays  
10 the tax directly to the Department, he shall pay the tax in the  
11 same amount and in the same form in which it would be remitted  
12 if the tax had been remitted to the Department by the retailer.

13 Where a retailer collects the tax with respect to the  
14 selling price of tangible personal property which he sells and  
15 the purchaser thereafter returns such tangible personal  
16 property and the retailer refunds the selling price thereof to  
17 the purchaser, such retailer shall also refund, to the  
18 purchaser, the tax so collected from the purchaser. When filing  
19 his return for the period in which he refunds such tax to the  
20 purchaser, the retailer may deduct the amount of the tax so  
21 refunded by him to the purchaser from any other use tax which  
22 such retailer may be required to pay or remit to the  
23 Department, as shown by such return, if the amount of the tax  
24 to be deducted was previously remitted to the Department by  
25 such retailer. If the retailer has not previously remitted the  
26 amount of such tax to the Department, he is entitled to no

1 deduction under this Act upon refunding such tax to the  
2 purchaser.

3 Any retailer filing a return under this Section shall also  
4 include (for the purpose of paying tax thereon) the total tax  
5 covered by such return upon the selling price of tangible  
6 personal property purchased by him at retail from a retailer,  
7 but as to which the tax imposed by this Act was not collected  
8 from the retailer filing such return, and such retailer shall  
9 remit the amount of such tax to the Department when filing such  
10 return.

11 If experience indicates such action to be practicable, the  
12 Department may prescribe and furnish a combination or joint  
13 return which will enable retailers, who are required to file  
14 returns hereunder and also under the Retailers' Occupation Tax  
15 Act, to furnish all the return information required by both  
16 Acts on the one form.

17 Where the retailer has more than one business registered  
18 with the Department under separate registration under this Act,  
19 such retailer may not file each return that is due as a single  
20 return covering all such registered businesses, but shall file  
21 separate returns for each such registered business.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund, a special  
24 fund in the State Treasury which is hereby created, the net  
25 revenue realized for the preceding month from the 1% tax on  
26 sales of food for human consumption which is to be consumed off

1 the premises where it is sold (other than alcoholic beverages,  
2 soft drinks and food which has been prepared for immediate  
3 consumption) and prescription and nonprescription medicines,  
4 drugs, medical appliances and insulin, urine testing  
5 materials, syringes and needles used by diabetics.

6 Beginning January 1, 1990, each month the Department shall  
7 pay into the County and Mass Transit District Fund 4% of the  
8 net revenue realized for the preceding month from the 6.25%  
9 general rate on the selling price of tangible personal property  
10 which is purchased outside Illinois at retail from a retailer  
11 and which is titled or registered by an agency of this State's  
12 government.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the State and Local Sales Tax Reform Fund, a special  
15 fund in the State Treasury, 20% of the net revenue realized for  
16 the preceding month from the 6.25% general rate on the selling  
17 price of tangible personal property, other than tangible  
18 personal property which is purchased outside Illinois at retail  
19 from a retailer and which is titled or registered by an agency  
20 of this State's government.

21 Beginning August 1, 2000, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund 100% of the  
23 net revenue realized for the preceding month from the 1.25%  
24 rate on the selling price of motor fuel and gasohol.

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund 16% of the net revenue

1 realized for the preceding month from the 6.25% general rate on  
2 the selling price of tangible personal property which is  
3 purchased outside Illinois at retail from a retailer and which  
4 is titled or registered by an agency of this State's  
5 government.

6 Beginning October 1, 2009, each month the Department shall  
7 pay into the Capital Projects Fund an amount that is equal to  
8 an amount estimated by the Department to represent 80% of the  
9 net revenue realized for the preceding month from the sale of  
10 candy, grooming and hygiene products, and soft drinks that had  
11 been taxed at a rate of 1% prior to September 1, 2009 but that  
12 is now taxed at 6.25%.

13 Of the remainder of the moneys received by the Department  
14 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
15 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
16 and after July 1, 1989, 3.8% thereof shall be paid into the  
17 Build Illinois Fund; provided, however, that if in any fiscal  
18 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
19 may be, of the moneys received by the Department and required  
20 to be paid into the Build Illinois Fund pursuant to Section 3  
21 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
22 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
23 Service Occupation Tax Act, such Acts being hereinafter called  
24 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
25 may be, of moneys being hereinafter called the "Tax Act  
26 Amount", and (2) the amount transferred to the Build Illinois

1 Fund from the State and Local Sales Tax Reform Fund shall be  
2 less than the Annual Specified Amount (as defined in Section 3  
3 of the Retailers' Occupation Tax Act), an amount equal to the  
4 difference shall be immediately paid into the Build Illinois  
5 Fund from other moneys received by the Department pursuant to  
6 the Tax Acts; and further provided, that if on the last  
7 business day of any month the sum of (1) the Tax Act Amount  
8 required to be deposited into the Build Illinois Bond Account  
9 in the Build Illinois Fund during such month and (2) the amount  
10 transferred during such month to the Build Illinois Fund from  
11 the State and Local Sales Tax Reform Fund shall have been less  
12 than 1/12 of the Annual Specified Amount, an amount equal to  
13 the difference shall be immediately paid into the Build  
14 Illinois Fund from other moneys received by the Department  
15 pursuant to the Tax Acts; and, further provided, that in no  
16 event shall the payments required under the preceding proviso  
17 result in aggregate payments into the Build Illinois Fund  
18 pursuant to this clause (b) for any fiscal year in excess of  
19 the greater of (i) the Tax Act Amount or (ii) the Annual  
20 Specified Amount for such fiscal year; and, further provided,  
21 that the amounts payable into the Build Illinois Fund under  
22 this clause (b) shall be payable only until such time as the  
23 aggregate amount on deposit under each trust indenture securing  
24 Bonds issued and outstanding pursuant to the Build Illinois  
25 Bond Act is sufficient, taking into account any future  
26 investment income, to fully provide, in accordance with such

1 indenture, for the defeasance of or the payment of the  
2 principal of, premium, if any, and interest on the Bonds  
3 secured by such indenture and on any Bonds expected to be  
4 issued thereafter and all fees and costs payable with respect  
5 thereto, all as certified by the Director of the Bureau of the  
6 Budget (now Governor's Office of Management and Budget). If on  
7 the last business day of any month in which Bonds are  
8 outstanding pursuant to the Build Illinois Bond Act, the  
9 aggregate of the moneys deposited in the Build Illinois Bond  
10 Account in the Build Illinois Fund in such month shall be less  
11 than the amount required to be transferred in such month from  
12 the Build Illinois Bond Account to the Build Illinois Bond  
13 Retirement and Interest Fund pursuant to Section 13 of the  
14 Build Illinois Bond Act, an amount equal to such deficiency  
15 shall be immediately paid from other moneys received by the  
16 Department pursuant to the Tax Acts to the Build Illinois Fund;  
17 provided, however, that any amounts paid to the Build Illinois  
18 Fund in any fiscal year pursuant to this sentence shall be  
19 deemed to constitute payments pursuant to clause (b) of the  
20 preceding sentence and shall reduce the amount otherwise  
21 payable for such fiscal year pursuant to clause (b) of the  
22 preceding sentence. The moneys received by the Department  
23 pursuant to this Act and required to be deposited into the  
24 Build Illinois Fund are subject to the pledge, claim and charge  
25 set forth in Section 12 of the Build Illinois Bond Act.

26 Subject to payment of amounts into the Build Illinois Fund

1 as provided in the preceding paragraph or in any amendment  
2 thereto hereafter enacted, the following specified monthly  
3 installment of the amount requested in the certificate of the  
4 Chairman of the Metropolitan Pier and Exposition Authority  
5 provided under Section 8.25f of the State Finance Act, but not  
6 in excess of the sums designated as "Total Deposit", shall be  
7 deposited in the aggregate from collections under Section 9 of  
8 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
9 9 of the Service Occupation Tax Act, and Section 3 of the  
10 Retailers' Occupation Tax Act into the McCormick Place  
11 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
12		
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023 <del>and</del>	275,000,000
19	<u>2024</u>	<u>275,000,000</u>
20	<u>2025</u>	<u>275,000,000</u>
21	<u>2026</u>	<u>279,000,000</u>
22	<u>2027</u>	<u>292,000,000</u>
23	<u>2028</u>	<u>307,000,000</u>
24	<u>2029</u>	<u>322,000,000</u>
25	<u>2030</u>	<u>338,000,000</u>
26	<u>2031</u>	<u>350,000,000</u>



1 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
2 the net revenue realized for the preceding month from the 6.25%  
3 general rate on the selling price of tangible personal  
4 property.

5 Subject to payment of amounts into the Build Illinois Fund  
6 and the McCormick Place Expansion Project Fund pursuant to the  
7 preceding paragraphs or in any amendments thereto hereafter  
8 enacted, beginning with the receipt of the first report of  
9 taxes paid by an eligible business and continuing for a 25-year  
10 period, the Department shall each month pay into the Energy  
11 Infrastructure Fund 80% of the net revenue realized from the  
12 6.25% general rate on the selling price of Illinois-mined coal  
13 that was sold to an eligible business. For purposes of this  
14 paragraph, the term "eligible business" means a new electric  
15 generating facility certified pursuant to Section 605-332 of  
16 the Department of Commerce and Economic Opportunity Law of the  
17 Civil Administrative Code of Illinois.

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, 75% thereof shall be paid into the State  
20 Treasury and 25% shall be reserved in a special account and  
21 used only for the transfer to the Common School Fund as part of  
22 the monthly transfer from the General Revenue Fund in  
23 accordance with Section 8a of the State Finance Act.

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
2 equal to 1.7% of 80% of the net revenue realized under this Act  
3 for the second preceding month. Beginning April 1, 2000, this  
4 transfer is no longer required and shall not be made.

5 Net revenue realized for a month shall be the revenue  
6 collected by the State pursuant to this Act, less the amount  
7 paid out during that month as refunds to taxpayers for  
8 overpayment of liability.

9 For greater simplicity of administration, manufacturers,  
10 importers and wholesalers whose products are sold at retail in  
11 Illinois by numerous retailers, and who wish to do so, may  
12 assume the responsibility for accounting and paying to the  
13 Department all tax accruing under this Act with respect to such  
14 sales, if the retailers who are affected do not make written  
15 objection to the Department to this arrangement.

16 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

17 Section 15. The Service Use Tax Act is amended by changing  
18 Section 9 as follows:

19 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

20 Sec. 9. Each serviceman required or authorized to collect  
21 the tax herein imposed shall pay to the Department the amount  
22 of such tax (except as otherwise provided) at the time when he  
23 is required to file his return for the period during which such  
24 tax was collected, less a discount of 2.1% prior to January 1,

1 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
2 year, whichever is greater, which is allowed to reimburse the  
3 serviceman for expenses incurred in collecting the tax, keeping  
4 records, preparing and filing returns, remitting the tax and  
5 supplying data to the Department on request. A serviceman need  
6 not remit that part of any tax collected by him to the extent  
7 that he is required to pay and does pay the tax imposed by the  
8 Service Occupation Tax Act with respect to his sale of service  
9 involving the incidental transfer by him of the same property.

10 Except as provided hereinafter in this Section, on or  
11 before the twentieth day of each calendar month, such  
12 serviceman shall file a return for the preceding calendar month  
13 in accordance with reasonable Rules and Regulations to be  
14 promulgated by the Department. Such return shall be filed on a  
15 form prescribed by the Department and shall contain such  
16 information as the Department may reasonably require.

17 The Department may require returns to be filed on a  
18 quarterly basis. If so required, a return for each calendar  
19 quarter shall be filed on or before the twentieth day of the  
20 calendar month following the end of such calendar quarter. The  
21 taxpayer shall also file a return with the Department for each  
22 of the first two months of each calendar quarter, on or before  
23 the twentieth day of the following calendar month, stating:

24 1. The name of the seller;

25 2. The address of the principal place of business from  
26 which he engages in business as a serviceman in this State;

1           3. The total amount of taxable receipts received by him  
2           during the preceding calendar month, including receipts  
3           from charge and time sales, but less all deductions allowed  
4           by law;

5           4. The amount of credit provided in Section 2d of this  
6           Act;

7           5. The amount of tax due;

8           5-5. The signature of the taxpayer; and

9           6. Such other reasonable information as the Department  
10          may require.

11          If a taxpayer fails to sign a return within 30 days after  
12          the proper notice and demand for signature by the Department,  
13          the return shall be considered valid and any amount shown to be  
14          due on the return shall be deemed assessed.

15          Beginning October 1, 1993, a taxpayer who has an average  
16          monthly tax liability of \$150,000 or more shall make all  
17          payments required by rules of the Department by electronic  
18          funds transfer. Beginning October 1, 1994, a taxpayer who has  
19          an average monthly tax liability of \$100,000 or more shall make  
20          all payments required by rules of the Department by electronic  
21          funds transfer. Beginning October 1, 1995, a taxpayer who has  
22          an average monthly tax liability of \$50,000 or more shall make  
23          all payments required by rules of the Department by electronic  
24          funds transfer. Beginning October 1, 2000, a taxpayer who has  
25          an annual tax liability of \$200,000 or more shall make all  
26          payments required by rules of the Department by electronic

1 funds transfer. The term "annual tax liability" shall be the  
2 sum of the taxpayer's liabilities under this Act, and under all  
3 other State and local occupation and use tax laws administered  
4 by the Department, for the immediately preceding calendar year.  
5 The term "average monthly tax liability" means the sum of the  
6 taxpayer's liabilities under this Act, and under all other  
7 State and local occupation and use tax laws administered by the  
8 Department, for the immediately preceding calendar year  
9 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
10 a tax liability in the amount set forth in subsection (b) of  
11 Section 2505-210 of the Department of Revenue Law shall make  
12 all payments required by rules of the Department by electronic  
13 funds transfer.

14 Before August 1 of each year beginning in 1993, the  
15 Department shall notify all taxpayers required to make payments  
16 by electronic funds transfer. All taxpayers required to make  
17 payments by electronic funds transfer shall make those payments  
18 for a minimum of one year beginning on October 1.

19 Any taxpayer not required to make payments by electronic  
20 funds transfer may make payments by electronic funds transfer  
21 with the permission of the Department.

22 All taxpayers required to make payment by electronic funds  
23 transfer and any taxpayers authorized to voluntarily make  
24 payments by electronic funds transfer shall make those payments  
25 in the manner authorized by the Department.

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

3 If the serviceman is otherwise required to file a monthly  
4 return and if the serviceman's average monthly tax liability to  
5 the Department does not exceed \$200, the Department may  
6 authorize his returns to be filed on a quarter annual basis,  
7 with the return for January, February and March of a given year  
8 being due by April 20 of such year; with the return for April,  
9 May and June of a given year being due by July 20 of such year;  
10 with the return for July, August and September of a given year  
11 being due by October 20 of such year, and with the return for  
12 October, November and December of a given year being due by  
13 January 20 of the following year.

14 If the serviceman is otherwise required to file a monthly  
15 or quarterly return and if the serviceman's average monthly tax  
16 liability to the Department does not exceed \$50, the Department  
17 may authorize his returns to be filed on an annual basis, with  
18 the return for a given year being due by January 20 of the  
19 following year.

20 Such quarter annual and annual returns, as to form and  
21 substance, shall be subject to the same requirements as monthly  
22 returns.

23 Notwithstanding any other provision in this Act concerning  
24 the time within which a serviceman may file his return, in the  
25 case of any serviceman who ceases to engage in a kind of  
26 business which makes him responsible for filing returns under

1 this Act, such serviceman shall file a final return under this  
2 Act with the Department not more than 1 month after  
3 discontinuing such business.

4 Where a serviceman collects the tax with respect to the  
5 selling price of property which he sells and the purchaser  
6 thereafter returns such property and the serviceman refunds the  
7 selling price thereof to the purchaser, such serviceman shall  
8 also refund, to the purchaser, the tax so collected from the  
9 purchaser. When filing his return for the period in which he  
10 refunds such tax to the purchaser, the serviceman may deduct  
11 the amount of the tax so refunded by him to the purchaser from  
12 any other Service Use Tax, Service Occupation Tax, retailers'  
13 occupation tax or use tax which such serviceman may be required  
14 to pay or remit to the Department, as shown by such return,  
15 provided that the amount of the tax to be deducted shall  
16 previously have been remitted to the Department by such  
17 serviceman. If the serviceman shall not previously have  
18 remitted the amount of such tax to the Department, he shall be  
19 entitled to no deduction hereunder upon refunding such tax to  
20 the purchaser.

21 Any serviceman filing a return hereunder shall also include  
22 the total tax upon the selling price of tangible personal  
23 property purchased for use by him as an incident to a sale of  
24 service, and such serviceman shall remit the amount of such tax  
25 to the Department when filing such return.

26 If experience indicates such action to be practicable, the

1 Department may prescribe and furnish a combination or joint  
2 return which will enable servicemen, who are required to file  
3 returns hereunder and also under the Service Occupation Tax  
4 Act, to furnish all the return information required by both  
5 Acts on the one form.

6 Where the serviceman has more than one business registered  
7 with the Department under separate registration hereunder,  
8 such serviceman shall not file each return that is due as a  
9 single return covering all such registered businesses, but  
10 shall file separate returns for each such registered business.

11 Beginning January 1, 1990, each month the Department shall  
12 pay into the State and Local Tax Reform Fund, a special fund in  
13 the State Treasury, the net revenue realized for the preceding  
14 month from the 1% tax on sales of food for human consumption  
15 which is to be consumed off the premises where it is sold  
16 (other than alcoholic beverages, soft drinks and food which has  
17 been prepared for immediate consumption) and prescription and  
18 nonprescription medicines, drugs, medical appliances and  
19 insulin, urine testing materials, syringes and needles used by  
20 diabetics.

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund 20% of the  
23 net revenue realized for the preceding month from the 6.25%  
24 general rate on transfers of tangible personal property, other  
25 than tangible personal property which is purchased outside  
26 Illinois at retail from a retailer and which is titled or

1 registered by an agency of this State's government.

2 Beginning August 1, 2000, each month the Department shall  
3 pay into the State and Local Sales Tax Reform Fund 100% of the  
4 net revenue realized for the preceding month from the 1.25%  
5 rate on the selling price of motor fuel and gasohol.

6 Beginning October 1, 2009, each month the Department shall  
7 pay into the Capital Projects Fund an amount that is equal to  
8 an amount estimated by the Department to represent 80% of the  
9 net revenue realized for the preceding month from the sale of  
10 candy, grooming and hygiene products, and soft drinks that had  
11 been taxed at a rate of 1% prior to September 1, 2009 but that  
12 is now taxed at 6.25%.

13 Of the remainder of the moneys received by the Department  
14 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
15 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
16 and after July 1, 1989, 3.8% thereof shall be paid into the  
17 Build Illinois Fund; provided, however, that if in any fiscal  
18 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
19 may be, of the moneys received by the Department and required  
20 to be paid into the Build Illinois Fund pursuant to Section 3  
21 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
22 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
23 Service Occupation Tax Act, such Acts being hereinafter called  
24 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
25 may be, of moneys being hereinafter called the "Tax Act  
26 Amount", and (2) the amount transferred to the Build Illinois

1 Fund from the State and Local Sales Tax Reform Fund shall be  
2 less than the Annual Specified Amount (as defined in Section 3  
3 of the Retailers' Occupation Tax Act), an amount equal to the  
4 difference shall be immediately paid into the Build Illinois  
5 Fund from other moneys received by the Department pursuant to  
6 the Tax Acts; and further provided, that if on the last  
7 business day of any month the sum of (1) the Tax Act Amount  
8 required to be deposited into the Build Illinois Bond Account  
9 in the Build Illinois Fund during such month and (2) the amount  
10 transferred during such month to the Build Illinois Fund from  
11 the State and Local Sales Tax Reform Fund shall have been less  
12 than 1/12 of the Annual Specified Amount, an amount equal to  
13 the difference shall be immediately paid into the Build  
14 Illinois Fund from other moneys received by the Department  
15 pursuant to the Tax Acts; and, further provided, that in no  
16 event shall the payments required under the preceding proviso  
17 result in aggregate payments into the Build Illinois Fund  
18 pursuant to this clause (b) for any fiscal year in excess of  
19 the greater of (i) the Tax Act Amount or (ii) the Annual  
20 Specified Amount for such fiscal year; and, further provided,  
21 that the amounts payable into the Build Illinois Fund under  
22 this clause (b) shall be payable only until such time as the  
23 aggregate amount on deposit under each trust indenture securing  
24 Bonds issued and outstanding pursuant to the Build Illinois  
25 Bond Act is sufficient, taking into account any future  
26 investment income, to fully provide, in accordance with such

1 indenture, for the defeasance of or the payment of the  
2 principal of, premium, if any, and interest on the Bonds  
3 secured by such indenture and on any Bonds expected to be  
4 issued thereafter and all fees and costs payable with respect  
5 thereto, all as certified by the Director of the Bureau of the  
6 Budget (now Governor's Office of Management and Budget). If on  
7 the last business day of any month in which Bonds are  
8 outstanding pursuant to the Build Illinois Bond Act, the  
9 aggregate of the moneys deposited in the Build Illinois Bond  
10 Account in the Build Illinois Fund in such month shall be less  
11 than the amount required to be transferred in such month from  
12 the Build Illinois Bond Account to the Build Illinois Bond  
13 Retirement and Interest Fund pursuant to Section 13 of the  
14 Build Illinois Bond Act, an amount equal to such deficiency  
15 shall be immediately paid from other moneys received by the  
16 Department pursuant to the Tax Acts to the Build Illinois Fund;  
17 provided, however, that any amounts paid to the Build Illinois  
18 Fund in any fiscal year pursuant to this sentence shall be  
19 deemed to constitute payments pursuant to clause (b) of the  
20 preceding sentence and shall reduce the amount otherwise  
21 payable for such fiscal year pursuant to clause (b) of the  
22 preceding sentence. The moneys received by the Department  
23 pursuant to this Act and required to be deposited into the  
24 Build Illinois Fund are subject to the pledge, claim and charge  
25 set forth in Section 12 of the Build Illinois Bond Act.

26 Subject to payment of amounts into the Build Illinois Fund

1 as provided in the preceding paragraph or in any amendment  
2 thereto hereafter enacted, the following specified monthly  
3 installment of the amount requested in the certificate of the  
4 Chairman of the Metropolitan Pier and Exposition Authority  
5 provided under Section 8.25f of the State Finance Act, but not  
6 in excess of the sums designated as "Total Deposit", shall be  
7 deposited in the aggregate from collections under Section 9 of  
8 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
9 9 of the Service Occupation Tax Act, and Section 3 of the  
10 Retailers' Occupation Tax Act into the McCormick Place  
11 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
12		
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023 <del>and</del>	275,000,000
19	<u>2024</u>	<u>275,000,000</u>
20	<u>2025</u>	<u>275,000,000</u>
21	<u>2026</u>	<u>279,000,000</u>
22	<u>2027</u>	<u>292,000,000</u>
23	<u>2028</u>	<u>307,000,000</u>
24	<u>2029</u>	<u>322,000,000</u>
25	<u>2030</u>	<u>338,000,000</u>
26	<u>2031</u>	<u>350,000,000</u>



1 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
2 the net revenue realized for the preceding month from the 6.25%  
3 general rate on the selling price of tangible personal  
4 property.

5 Subject to payment of amounts into the Build Illinois Fund  
6 and the McCormick Place Expansion Project Fund pursuant to the  
7 preceding paragraphs or in any amendments thereto hereafter  
8 enacted, beginning with the receipt of the first report of  
9 taxes paid by an eligible business and continuing for a 25-year  
10 period, the Department shall each month pay into the Energy  
11 Infrastructure Fund 80% of the net revenue realized from the  
12 6.25% general rate on the selling price of Illinois-mined coal  
13 that was sold to an eligible business. For purposes of this  
14 paragraph, the term "eligible business" means a new electric  
15 generating facility certified pursuant to Section 605-332 of  
16 the Department of Commerce and Economic Opportunity Law of the  
17 Civil Administrative Code of Illinois.

18 All remaining moneys received by the Department pursuant to  
19 this Act shall be paid into the General Revenue Fund of the  
20 State Treasury.

21 As soon as possible after the first day of each month, upon  
22 certification of the Department of Revenue, the Comptroller  
23 shall order transferred and the Treasurer shall transfer from  
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
25 equal to 1.7% of 80% of the net revenue realized under this Act  
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

2 Net revenue realized for a month shall be the revenue  
3 collected by the State pursuant to this Act, less the amount  
4 paid out during that month as refunds to taxpayers for  
5 overpayment of liability.

6 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

7 Section 20. The Service Occupation Tax Act is amended by  
8 changing Section 9 as follows:

9 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

10 Sec. 9. Each serviceman required or authorized to collect  
11 the tax herein imposed shall pay to the Department the amount  
12 of such tax at the time when he is required to file his return  
13 for the period during which such tax was collectible, less a  
14 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
15 after January 1, 1990, or \$5 per calendar year, whichever is  
16 greater, which is allowed to reimburse the serviceman for  
17 expenses incurred in collecting the tax, keeping records,  
18 preparing and filing returns, remitting the tax and supplying  
19 data to the Department on request.

20 Where such tangible personal property is sold under a  
21 conditional sales contract, or under any other form of sale  
22 wherein the payment of the principal sum, or a part thereof, is  
23 extended beyond the close of the period for which the return is  
24 filed, the serviceman, in collecting the tax may collect, for

1 each tax return period, only the tax applicable to the part of  
2 the selling price actually received during such tax return  
3 period.

4 Except as provided hereinafter in this Section, on or  
5 before the twentieth day of each calendar month, such  
6 serviceman shall file a return for the preceding calendar month  
7 in accordance with reasonable rules and regulations to be  
8 promulgated by the Department of Revenue. Such return shall be  
9 filed on a form prescribed by the Department and shall contain  
10 such information as the Department may reasonably require.

11 The Department may require returns to be filed on a  
12 quarterly basis. If so required, a return for each calendar  
13 quarter shall be filed on or before the twentieth day of the  
14 calendar month following the end of such calendar quarter. The  
15 taxpayer shall also file a return with the Department for each  
16 of the first two months of each calendar quarter, on or before  
17 the twentieth day of the following calendar month, stating:

- 18 1. The name of the seller;
- 19 2. The address of the principal place of business from  
20 which he engages in business as a serviceman in this State;
- 21 3. The total amount of taxable receipts received by him  
22 during the preceding calendar month, including receipts  
23 from charge and time sales, but less all deductions allowed  
24 by law;
- 25 4. The amount of credit provided in Section 2d of this  
26 Act;

- 1           5. The amount of tax due;
- 2           5-5. The signature of the taxpayer; and
- 3           6. Such other reasonable information as the Department
- 4           may require.

5           If a taxpayer fails to sign a return within 30 days after  
6           the proper notice and demand for signature by the Department,  
7           the return shall be considered valid and any amount shown to be  
8           due on the return shall be deemed assessed.

9           Prior to October 1, 2003, and on and after September 1,  
10          2004 a serviceman may accept a Manufacturer's Purchase Credit  
11          certification from a purchaser in satisfaction of Service Use  
12          Tax as provided in Section 3-70 of the Service Use Tax Act if  
13          the purchaser provides the appropriate documentation as  
14          required by Section 3-70 of the Service Use Tax Act. A  
15          Manufacturer's Purchase Credit certification, accepted prior  
16          to October 1, 2003 or on or after September 1, 2004 by a  
17          serviceman as provided in Section 3-70 of the Service Use Tax  
18          Act, may be used by that serviceman to satisfy Service  
19          Occupation Tax liability in the amount claimed in the  
20          certification, not to exceed 6.25% of the receipts subject to  
21          tax from a qualifying purchase. A Manufacturer's Purchase  
22          Credit reported on any original or amended return filed under  
23          this Act after October 20, 2003 for reporting periods prior to  
24          September 1, 2004 shall be disallowed. Manufacturer's Purchase  
25          Credit reported on annual returns due on or after January 1,  
26          2005 will be disallowed for periods prior to September 1, 2004.

1 No Manufacturer's Purchase Credit may be used after September  
2 30, 2003 through August 31, 2004 to satisfy any tax liability  
3 imposed under this Act, including any audit liability.

4 If the serviceman's average monthly tax liability to the  
5 Department does not exceed \$200, the Department may authorize  
6 his returns to be filed on a quarter annual basis, with the  
7 return for January, February and March of a given year being  
8 due by April 20 of such year; with the return for April, May  
9 and June of a given year being due by July 20 of such year; with  
10 the return for July, August and September of a given year being  
11 due by October 20 of such year, and with the return for  
12 October, November and December of a given year being due by  
13 January 20 of the following year.

14 If the serviceman's average monthly tax liability to the  
15 Department does not exceed \$50, the Department may authorize  
16 his returns to be filed on an annual basis, with the return for  
17 a given year being due by January 20 of the following year.

18 Such quarter annual and annual returns, as to form and  
19 substance, shall be subject to the same requirements as monthly  
20 returns.

21 Notwithstanding any other provision in this Act concerning  
22 the time within which a serviceman may file his return, in the  
23 case of any serviceman who ceases to engage in a kind of  
24 business which makes him responsible for filing returns under  
25 this Act, such serviceman shall file a final return under this  
26 Act with the Department not more than 1 month after

1 discontinuing such business.

2 Beginning October 1, 1993, a taxpayer who has an average  
3 monthly tax liability of \$150,000 or more shall make all  
4 payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 1994, a taxpayer who has  
6 an average monthly tax liability of \$100,000 or more shall make  
7 all payments required by rules of the Department by electronic  
8 funds transfer. Beginning October 1, 1995, a taxpayer who has  
9 an average monthly tax liability of \$50,000 or more shall make  
10 all payments required by rules of the Department by electronic  
11 funds transfer. Beginning October 1, 2000, a taxpayer who has  
12 an annual tax liability of \$200,000 or more shall make all  
13 payments required by rules of the Department by electronic  
14 funds transfer. The term "annual tax liability" shall be the  
15 sum of the taxpayer's liabilities under this Act, and under all  
16 other State and local occupation and use tax laws administered  
17 by the Department, for the immediately preceding calendar year.  
18 The term "average monthly tax liability" means the sum of the  
19 taxpayer's liabilities under this Act, and under all other  
20 State and local occupation and use tax laws administered by the  
21 Department, for the immediately preceding calendar year  
22 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
23 a tax liability in the amount set forth in subsection (b) of  
24 Section 2505-210 of the Department of Revenue Law shall make  
25 all payments required by rules of the Department by electronic  
26 funds transfer.

1           Before August 1 of each year beginning in 1993, the  
2 Department shall notify all taxpayers required to make payments  
3 by electronic funds transfer. All taxpayers required to make  
4 payments by electronic funds transfer shall make those payments  
5 for a minimum of one year beginning on October 1.

6           Any taxpayer not required to make payments by electronic  
7 funds transfer may make payments by electronic funds transfer  
8 with the permission of the Department.

9           All taxpayers required to make payment by electronic funds  
10 transfer and any taxpayers authorized to voluntarily make  
11 payments by electronic funds transfer shall make those payments  
12 in the manner authorized by the Department.

13           The Department shall adopt such rules as are necessary to  
14 effectuate a program of electronic funds transfer and the  
15 requirements of this Section.

16           Where a serviceman collects the tax with respect to the  
17 selling price of tangible personal property which he sells and  
18 the purchaser thereafter returns such tangible personal  
19 property and the serviceman refunds the selling price thereof  
20 to the purchaser, such serviceman shall also refund, to the  
21 purchaser, the tax so collected from the purchaser. When filing  
22 his return for the period in which he refunds such tax to the  
23 purchaser, the serviceman may deduct the amount of the tax so  
24 refunded by him to the purchaser from any other Service  
25 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
26 Use Tax which such serviceman may be required to pay or remit

1 to the Department, as shown by such return, provided that the  
2 amount of the tax to be deducted shall previously have been  
3 remitted to the Department by such serviceman. If the  
4 serviceman shall not previously have remitted the amount of  
5 such tax to the Department, he shall be entitled to no  
6 deduction hereunder upon refunding such tax to the purchaser.

7 If experience indicates such action to be practicable, the  
8 Department may prescribe and furnish a combination or joint  
9 return which will enable servicemen, who are required to file  
10 returns hereunder and also under the Retailers' Occupation Tax  
11 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
12 the return information required by all said Acts on the one  
13 form.

14 Where the serviceman has more than one business registered  
15 with the Department under separate registrations hereunder,  
16 such serviceman shall file separate returns for each registered  
17 business.

18 Beginning January 1, 1990, each month the Department shall  
19 pay into the Local Government Tax Fund the revenue realized for  
20 the preceding month from the 1% tax on sales of food for human  
21 consumption which is to be consumed off the premises where it  
22 is sold (other than alcoholic beverages, soft drinks and food  
23 which has been prepared for immediate consumption) and  
24 prescription and nonprescription medicines, drugs, medical  
25 appliances and insulin, urine testing materials, syringes and  
26 needles used by diabetics.

1           Beginning January 1, 1990, each month the Department shall  
2 pay into the County and Mass Transit District Fund 4% of the  
3 revenue realized for the preceding month from the 6.25% general  
4 rate.

5           Beginning August 1, 2000, each month the Department shall  
6 pay into the County and Mass Transit District Fund 20% of the  
7 net revenue realized for the preceding month from the 1.25%  
8 rate on the selling price of motor fuel and gasohol.

9           Beginning January 1, 1990, each month the Department shall  
10 pay into the Local Government Tax Fund 16% of the revenue  
11 realized for the preceding month from the 6.25% general rate on  
12 transfers of tangible personal property.

13           Beginning August 1, 2000, each month the Department shall  
14 pay into the Local Government Tax Fund 80% of the net revenue  
15 realized for the preceding month from the 1.25% rate on the  
16 selling price of motor fuel and gasohol.

17           Beginning October 1, 2009, each month the Department shall  
18 pay into the Capital Projects Fund an amount that is equal to  
19 an amount estimated by the Department to represent 80% of the  
20 net revenue realized for the preceding month from the sale of  
21 candy, grooming and hygiene products, and soft drinks that had  
22 been taxed at a rate of 1% prior to September 1, 2009 but that  
23 is now taxed at 6.25%.

24           Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Account in the  
20 Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

1 event shall the payments required under the preceding proviso  
2 result in aggregate payments into the Build Illinois Fund  
3 pursuant to this clause (b) for any fiscal year in excess of  
4 the greater of (i) the Tax Act Amount or (ii) the Annual  
5 Specified Amount for such fiscal year; and, further provided,  
6 that the amounts payable into the Build Illinois Fund under  
7 this clause (b) shall be payable only until such time as the  
8 aggregate amount on deposit under each trust indenture securing  
9 Bonds issued and outstanding pursuant to the Build Illinois  
10 Bond Act is sufficient, taking into account any future  
11 investment income, to fully provide, in accordance with such  
12 indenture, for the defeasance of or the payment of the  
13 principal of, premium, if any, and interest on the Bonds  
14 secured by such indenture and on any Bonds expected to be  
15 issued thereafter and all fees and costs payable with respect  
16 thereto, all as certified by the Director of the Bureau of the  
17 Budget (now Governor's Office of Management and Budget). If on  
18 the last business day of any month in which Bonds are  
19 outstanding pursuant to the Build Illinois Bond Act, the  
20 aggregate of the moneys deposited in the Build Illinois Bond  
21 Account in the Build Illinois Fund in such month shall be less  
22 than the amount required to be transferred in such month from  
23 the Build Illinois Bond Account to the Build Illinois Bond  
24 Retirement and Interest Fund pursuant to Section 13 of the  
25 Build Illinois Bond Act, an amount equal to such deficiency  
26 shall be immediately paid from other moneys received by the

1 Department pursuant to the Tax Acts to the Build Illinois Fund;  
 2 provided, however, that any amounts paid to the Build Illinois  
 3 Fund in any fiscal year pursuant to this sentence shall be  
 4 deemed to constitute payments pursuant to clause (b) of the  
 5 preceding sentence and shall reduce the amount otherwise  
 6 payable for such fiscal year pursuant to clause (b) of the  
 7 preceding sentence. The moneys received by the Department  
 8 pursuant to this Act and required to be deposited into the  
 9 Build Illinois Fund are subject to the pledge, claim and charge  
 10 set forth in Section 12 of the Build Illinois Bond Act.

11 Subject to payment of amounts into the Build Illinois Fund  
 12 as provided in the preceding paragraph or in any amendment  
 13 thereto hereafter enacted, the following specified monthly  
 14 installment of the amount requested in the certificate of the  
 15 Chairman of the Metropolitan Pier and Exposition Authority  
 16 provided under Section 8.25f of the State Finance Act, but not  
 17 in excess of the sums designated as "Total Deposit", shall be  
 18 deposited in the aggregate from collections under Section 9 of  
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 20 9 of the Service Occupation Tax Act, and Section 3 of the  
 21 Retailers' Occupation Tax Act into the McCormick Place  
 22 Expansion Project Fund in the specified fiscal years.

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 <del>and</del>	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>279,000,000</u>
7	<u>2027</u>	<u>292,000,000</u>
8	<u>2028</u>	<u>307,000,000</u>
9	<u>2029</u>	<u>322,000,000</u>
10	<u>2030</u>	<u>338,000,000</u>
11	<u>2031</u>	<u>350,000,000</u>
12	<u>2032</u>	<u>350,000,000</u>

13           and  
14           each fiscal year  
15           thereafter that bonds  
16           are outstanding under  
17           Section 13.2 of the  
18           Metropolitan Pier and  
19           Exposition Authority Act,  
20           but not after fiscal year 2060 ~~2042~~.

21           Beginning July 20, 1993 and in each month of each fiscal  
22           year thereafter, one-eighth of the amount requested in the  
23           certificate of the Chairman of the Metropolitan Pier and  
24           Exposition Authority for that fiscal year, less the amount  
25           deposited into the McCormick Place Expansion Project Fund by  
26           the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition  
2 Authority Act, plus cumulative deficiencies in the deposits  
3 required under this Section for previous months and years,  
4 shall be deposited into the McCormick Place Expansion Project  
5 Fund, until the full amount requested for the fiscal year, but  
6 not in excess of the amount specified above as "Total Deposit",  
7 has been deposited.

8 Subject to payment of amounts into the Build Illinois Fund  
9 and the McCormick Place Expansion Project Fund pursuant to the  
10 preceding paragraphs or in any amendments thereto hereafter  
11 enacted, beginning July 1, 1993, the Department shall each  
12 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
13 the net revenue realized for the preceding month from the 6.25%  
14 general rate on the selling price of tangible personal  
15 property.

16 Subject to payment of amounts into the Build Illinois Fund  
17 and the McCormick Place Expansion Project Fund pursuant to the  
18 preceding paragraphs or in any amendments thereto hereafter  
19 enacted, beginning with the receipt of the first report of  
20 taxes paid by an eligible business and continuing for a 25-year  
21 period, the Department shall each month pay into the Energy  
22 Infrastructure Fund 80% of the net revenue realized from the  
23 6.25% general rate on the selling price of Illinois-mined coal  
24 that was sold to an eligible business. For purposes of this  
25 paragraph, the term "eligible business" means a new electric  
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Remaining moneys received by the Department pursuant to  
4 this Act shall be paid into the General Revenue Fund of the  
5 State Treasury.

6 The Department may, upon separate written notice to a  
7 taxpayer, require the taxpayer to prepare and file with the  
8 Department on a form prescribed by the Department within not  
9 less than 60 days after receipt of the notice an annual  
10 information return for the tax year specified in the notice.  
11 Such annual return to the Department shall include a statement  
12 of gross receipts as shown by the taxpayer's last Federal  
13 income tax return. If the total receipts of the business as  
14 reported in the Federal income tax return do not agree with the  
15 gross receipts reported to the Department of Revenue for the  
16 same period, the taxpayer shall attach to his annual return a  
17 schedule showing a reconciliation of the 2 amounts and the  
18 reasons for the difference. The taxpayer's annual return to the  
19 Department shall also disclose the cost of goods sold by the  
20 taxpayer during the year covered by such return, opening and  
21 closing inventories of such goods for such year, cost of goods  
22 used from stock or taken from stock and given away by the  
23 taxpayer during such year, pay roll information of the  
24 taxpayer's business during such year and any additional  
25 reasonable information which the Department deems would be  
26 helpful in determining the accuracy of the monthly, quarterly

1 or annual returns filed by such taxpayer as hereinbefore  
2 provided for in this Section.

3 If the annual information return required by this Section  
4 is not filed when and as required, the taxpayer shall be liable  
5 as follows:

6 (i) Until January 1, 1994, the taxpayer shall be liable  
7 for a penalty equal to 1/6 of 1% of the tax due from such  
8 taxpayer under this Act during the period to be covered by  
9 the annual return for each month or fraction of a month  
10 until such return is filed as required, the penalty to be  
11 assessed and collected in the same manner as any other  
12 penalty provided for in this Act.

13 (ii) On and after January 1, 1994, the taxpayer shall  
14 be liable for a penalty as described in Section 3-4 of the  
15 Uniform Penalty and Interest Act.

16 The chief executive officer, proprietor, owner or highest  
17 ranking manager shall sign the annual return to certify the  
18 accuracy of the information contained therein. Any person who  
19 willfully signs the annual return containing false or  
20 inaccurate information shall be guilty of perjury and punished  
21 accordingly. The annual return form prescribed by the  
22 Department shall include a warning that the person signing the  
23 return may be liable for perjury.

24 The foregoing portion of this Section concerning the filing  
25 of an annual information return shall not apply to a serviceman  
26 who is not required to file an income tax return with the

1 United States Government.

2 As soon as possible after the first day of each month, upon  
3 certification of the Department of Revenue, the Comptroller  
4 shall order transferred and the Treasurer shall transfer from  
5 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
6 equal to 1.7% of 80% of the net revenue realized under this Act  
7 for the second preceding month. Beginning April 1, 2000, this  
8 transfer is no longer required and shall not be made.

9 Net revenue realized for a month shall be the revenue  
10 collected by the State pursuant to this Act, less the amount  
11 paid out during that month as refunds to taxpayers for  
12 overpayment of liability.

13 For greater simplicity of administration, it shall be  
14 permissible for manufacturers, importers and wholesalers whose  
15 products are sold by numerous servicemen in Illinois, and who  
16 wish to do so, to assume the responsibility for accounting and  
17 paying to the Department all tax accruing under this Act with  
18 respect to such sales, if the servicemen who are affected do  
19 not make written objection to the Department to this  
20 arrangement.

21 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

22 Section 25. The Retailers' Occupation Tax Act is amended by  
23 changing Section 3 as follows:

24 (35 ILCS 120/3) (from Ch. 120, par. 442)

1           Sec. 3. Except as provided in this Section, on or before  
2 the twentieth day of each calendar month, every person engaged  
3 in the business of selling tangible personal property at retail  
4 in this State during the preceding calendar month shall file a  
5 return with the Department, stating:

6           1. The name of the seller;

7           2. His residence address and the address of his  
8 principal place of business and the address of the  
9 principal place of business (if that is a different  
10 address) from which he engages in the business of selling  
11 tangible personal property at retail in this State;

12           3. Total amount of receipts received by him during the  
13 preceding calendar month or quarter, as the case may be,  
14 from sales of tangible personal property, and from services  
15 furnished, by him during such preceding calendar month or  
16 quarter;

17           4. Total amount received by him during the preceding  
18 calendar month or quarter on charge and time sales of  
19 tangible personal property, and from services furnished,  
20 by him prior to the month or quarter for which the return  
21 is filed;

22           5. Deductions allowed by law;

23           6. Gross receipts which were received by him during the  
24 preceding calendar month or quarter and upon the basis of  
25 which the tax is imposed;

26           7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

4 10. Such other reasonable information as the  
5 Department may require.

6 If a taxpayer fails to sign a return within 30 days after  
7 the proper notice and demand for signature by the Department,  
8 the return shall be considered valid and any amount shown to be  
9 due on the return shall be deemed assessed.

10 Each return shall be accompanied by the statement of  
11 prepaid tax issued pursuant to Section 2e for which credit is  
12 claimed.

13 Prior to October 1, 2003, and on and after September 1,  
14 2004 a retailer may accept a Manufacturer's Purchase Credit  
15 certification from a purchaser in satisfaction of Use Tax as  
16 provided in Section 3-85 of the Use Tax Act if the purchaser  
17 provides the appropriate documentation as required by Section  
18 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
19 certification, accepted by a retailer prior to October 1, 2003  
20 and on and after September 1, 2004 as provided in Section 3-85  
21 of the Use Tax Act, may be used by that retailer to satisfy  
22 Retailers' Occupation Tax liability in the amount claimed in  
23 the certification, not to exceed 6.25% of the receipts subject  
24 to tax from a qualifying purchase. A Manufacturer's Purchase  
25 Credit reported on any original or amended return filed under  
26 this Act after October 20, 2003 for reporting periods prior to

1 September 1, 2004 shall be disallowed. Manufacturer's  
2 Purchaser Credit reported on annual returns due on or after  
3 January 1, 2005 will be disallowed for periods prior to  
4 September 1, 2004. No Manufacturer's Purchase Credit may be  
5 used after September 30, 2003 through August 31, 2004 to  
6 satisfy any tax liability imposed under this Act, including any  
7 audit liability.

8 The Department may require returns to be filed on a  
9 quarterly basis. If so required, a return for each calendar  
10 quarter shall be filed on or before the twentieth day of the  
11 calendar month following the end of such calendar quarter. The  
12 taxpayer shall also file a return with the Department for each  
13 of the first two months of each calendar quarter, on or before  
14 the twentieth day of the following calendar month, stating:

15 1. The name of the seller;

16 2. The address of the principal place of business from  
17 which he engages in the business of selling tangible  
18 personal property at retail in this State;

19 3. The total amount of taxable receipts received by him  
20 during the preceding calendar month from sales of tangible  
21 personal property by him during such preceding calendar  
22 month, including receipts from charge and time sales, but  
23 less all deductions allowed by law;

24 4. The amount of credit provided in Section 2d of this  
25 Act;

26 5. The amount of tax due; and

1           6. Such other reasonable information as the Department  
2           may require.

3           Beginning on October 1, 2003, any person who is not a  
4           licensed distributor, importing distributor, or manufacturer,  
5           as defined in the Liquor Control Act of 1934, but is engaged in  
6           the business of selling, at retail, alcoholic liquor shall file  
7           a statement with the Department of Revenue, in a format and at  
8           a time prescribed by the Department, showing the total amount  
9           paid for alcoholic liquor purchased during the preceding month  
10          and such other information as is reasonably required by the  
11          Department. The Department may adopt rules to require that this  
12          statement be filed in an electronic or telephonic format. Such  
13          rules may provide for exceptions from the filing requirements  
14          of this paragraph. For the purposes of this paragraph, the term  
15          "alcoholic liquor" shall have the meaning prescribed in the  
16          Liquor Control Act of 1934.

17          Beginning on October 1, 2003, every distributor, importing  
18          distributor, and manufacturer of alcoholic liquor as defined in  
19          the Liquor Control Act of 1934, shall file a statement with the  
20          Department of Revenue, no later than the 10th day of the month  
21          for the preceding month during which transactions occurred, by  
22          electronic means, showing the total amount of gross receipts  
23          from the sale of alcoholic liquor sold or distributed during  
24          the preceding month to purchasers; identifying the purchaser to  
25          whom it was sold or distributed; the purchaser's tax  
26          registration number; and such other information reasonably

1 required by the Department. A distributor, importing  
2 distributor, or manufacturer of alcoholic liquor must  
3 personally deliver, mail, or provide by electronic means to  
4 each retailer listed on the monthly statement a report  
5 containing a cumulative total of that distributor's, importing  
6 distributor's, or manufacturer's total sales of alcoholic  
7 liquor to that retailer no later than the 10th day of the month  
8 for the preceding month during which the transaction occurred.  
9 The distributor, importing distributor, or manufacturer shall  
10 notify the retailer as to the method by which the distributor,  
11 importing distributor, or manufacturer will provide the sales  
12 information. If the retailer is unable to receive the sales  
13 information by electronic means, the distributor, importing  
14 distributor, or manufacturer shall furnish the sales  
15 information by personal delivery or by mail. For purposes of  
16 this paragraph, the term "electronic means" includes, but is  
17 not limited to, the use of a secure Internet website, e-mail,  
18 or facsimile.

19 If a total amount of less than \$1 is payable, refundable or  
20 creditable, such amount shall be disregarded if it is less than  
21 50 cents and shall be increased to \$1 if it is 50 cents or more.

22 Beginning October 1, 1993, a taxpayer who has an average  
23 monthly tax liability of \$150,000 or more shall make all  
24 payments required by rules of the Department by electronic  
25 funds transfer. Beginning October 1, 1994, a taxpayer who has  
26 an average monthly tax liability of \$100,000 or more shall make

1 all payments required by rules of the Department by electronic  
2 funds transfer. Beginning October 1, 1995, a taxpayer who has  
3 an average monthly tax liability of \$50,000 or more shall make  
4 all payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 2000, a taxpayer who has  
6 an annual tax liability of \$200,000 or more shall make all  
7 payments required by rules of the Department by electronic  
8 funds transfer. The term "annual tax liability" shall be the  
9 sum of the taxpayer's liabilities under this Act, and under all  
10 other State and local occupation and use tax laws administered  
11 by the Department, for the immediately preceding calendar year.  
12 The term "average monthly tax liability" shall be the sum of  
13 the taxpayer's liabilities under this Act, and under all other  
14 State and local occupation and use tax laws administered by the  
15 Department, for the immediately preceding calendar year  
16 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
17 a tax liability in the amount set forth in subsection (b) of  
18 Section 2505-210 of the Department of Revenue Law shall make  
19 all payments required by rules of the Department by electronic  
20 funds transfer.

21 Before August 1 of each year beginning in 1993, the  
22 Department shall notify all taxpayers required to make payments  
23 by electronic funds transfer. All taxpayers required to make  
24 payments by electronic funds transfer shall make those payments  
25 for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

3 All taxpayers required to make payment by electronic funds  
4 transfer and any taxpayers authorized to voluntarily make  
5 payments by electronic funds transfer shall make those payments  
6 in the manner authorized by the Department.

7 The Department shall adopt such rules as are necessary to  
8 effectuate a program of electronic funds transfer and the  
9 requirements of this Section.

10 Any amount which is required to be shown or reported on any  
11 return or other document under this Act shall, if such amount  
12 is not a whole-dollar amount, be increased to the nearest  
13 whole-dollar amount in any case where the fractional part of a  
14 dollar is 50 cents or more, and decreased to the nearest  
15 whole-dollar amount where the fractional part of a dollar is  
16 less than 50 cents.

17 If the retailer is otherwise required to file a monthly  
18 return and if the retailer's average monthly tax liability to  
19 the Department does not exceed \$200, the Department may  
20 authorize his returns to be filed on a quarter annual basis,  
21 with the return for January, February and March of a given year  
22 being due by April 20 of such year; with the return for April,  
23 May and June of a given year being due by July 20 of such year;  
24 with the return for July, August and September of a given year  
25 being due by October 20 of such year, and with the return for  
26 October, November and December of a given year being due by

1 January 20 of the following year.

2 If the retailer is otherwise required to file a monthly or  
3 quarterly return and if the retailer's average monthly tax  
4 liability with the Department does not exceed \$50, the  
5 Department may authorize his returns to be filed on an annual  
6 basis, with the return for a given year being due by January 20  
7 of the following year.

8 Such quarter annual and annual returns, as to form and  
9 substance, shall be subject to the same requirements as monthly  
10 returns.

11 Notwithstanding any other provision in this Act concerning  
12 the time within which a retailer may file his return, in the  
13 case of any retailer who ceases to engage in a kind of business  
14 which makes him responsible for filing returns under this Act,  
15 such retailer shall file a final return under this Act with the  
16 Department not more than one month after discontinuing such  
17 business.

18 Where the same person has more than one business registered  
19 with the Department under separate registrations under this  
20 Act, such person may not file each return that is due as a  
21 single return covering all such registered businesses, but  
22 shall file separate returns for each such registered business.

23 In addition, with respect to motor vehicles, watercraft,  
24 aircraft, and trailers that are required to be registered with  
25 an agency of this State, every retailer selling this kind of  
26 tangible personal property shall file, with the Department,

1 upon a form to be prescribed and supplied by the Department, a  
2 separate return for each such item of tangible personal  
3 property which the retailer sells, except that if, in the same  
4 transaction, (i) a retailer of aircraft, watercraft, motor  
5 vehicles or trailers transfers more than one aircraft,  
6 watercraft, motor vehicle or trailer to another aircraft,  
7 watercraft, motor vehicle retailer or trailer retailer for the  
8 purpose of resale or (ii) a retailer of aircraft, watercraft,  
9 motor vehicles, or trailers transfers more than one aircraft,  
10 watercraft, motor vehicle, or trailer to a purchaser for use as  
11 a qualifying rolling stock as provided in Section 2-5 of this  
12 Act, then that seller may report the transfer of all aircraft,  
13 watercraft, motor vehicles or trailers involved in that  
14 transaction to the Department on the same uniform  
15 invoice-transaction reporting return form. For purposes of  
16 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
17 watercraft as defined in Section 3-2 of the Boat Registration  
18 and Safety Act, a personal watercraft, or any boat equipped  
19 with an inboard motor.

20 Any retailer who sells only motor vehicles, watercraft,  
21 aircraft, or trailers that are required to be registered with  
22 an agency of this State, so that all retailers' occupation tax  
23 liability is required to be reported, and is reported, on such  
24 transaction reporting returns and who is not otherwise required  
25 to file monthly or quarterly returns, need not file monthly or  
26 quarterly returns. However, those retailers shall be required

1 to file returns on an annual basis.

2 The transaction reporting return, in the case of motor  
3 vehicles or trailers that are required to be registered with an  
4 agency of this State, shall be the same document as the Uniform  
5 Invoice referred to in Section 5-402 of The Illinois Vehicle  
6 Code and must show the name and address of the seller; the name  
7 and address of the purchaser; the amount of the selling price  
8 including the amount allowed by the retailer for traded-in  
9 property, if any; the amount allowed by the retailer for the  
10 traded-in tangible personal property, if any, to the extent to  
11 which Section 1 of this Act allows an exemption for the value  
12 of traded-in property; the balance payable after deducting such  
13 trade-in allowance from the total selling price; the amount of  
14 tax due from the retailer with respect to such transaction; the  
15 amount of tax collected from the purchaser by the retailer on  
16 such transaction (or satisfactory evidence that such tax is not  
17 due in that particular instance, if that is claimed to be the  
18 fact); the place and date of the sale; a sufficient  
19 identification of the property sold; such other information as  
20 is required in Section 5-402 of The Illinois Vehicle Code, and  
21 such other information as the Department may reasonably  
22 require.

23 The transaction reporting return in the case of watercraft  
24 or aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for

1 traded-in property, if any; the amount allowed by the retailer  
2 for the traded-in tangible personal property, if any, to the  
3 extent to which Section 1 of this Act allows an exemption for  
4 the value of traded-in property; the balance payable after  
5 deducting such trade-in allowance from the total selling price;  
6 the amount of tax due from the retailer with respect to such  
7 transaction; the amount of tax collected from the purchaser by  
8 the retailer on such transaction (or satisfactory evidence that  
9 such tax is not due in that particular instance, if that is  
10 claimed to be the fact); the place and date of the sale, a  
11 sufficient identification of the property sold, and such other  
12 information as the Department may reasonably require.

13 Such transaction reporting return shall be filed not later  
14 than 20 days after the day of delivery of the item that is  
15 being sold, but may be filed by the retailer at any time sooner  
16 than that if he chooses to do so. The transaction reporting  
17 return and tax remittance or proof of exemption from the  
18 Illinois use tax may be transmitted to the Department by way of  
19 the State agency with which, or State officer with whom the  
20 tangible personal property must be titled or registered (if  
21 titling or registration is required) if the Department and such  
22 agency or State officer determine that this procedure will  
23 expedite the processing of applications for title or  
24 registration.

25 With each such transaction reporting return, the retailer  
26 shall remit the proper amount of tax due (or shall submit

1 satisfactory evidence that the sale is not taxable if that is  
2 the case), to the Department or its agents, whereupon the  
3 Department shall issue, in the purchaser's name, a use tax  
4 receipt (or a certificate of exemption if the Department is  
5 satisfied that the particular sale is tax exempt) which such  
6 purchaser may submit to the agency with which, or State officer  
7 with whom, he must title or register the tangible personal  
8 property that is involved (if titling or registration is  
9 required) in support of such purchaser's application for an  
10 Illinois certificate or other evidence of title or registration  
11 to such tangible personal property.

12 No retailer's failure or refusal to remit tax under this  
13 Act precludes a user, who has paid the proper tax to the  
14 retailer, from obtaining his certificate of title or other  
15 evidence of title or registration (if titling or registration  
16 is required) upon satisfying the Department that such user has  
17 paid the proper tax (if tax is due) to the retailer. The  
18 Department shall adopt appropriate rules to carry out the  
19 mandate of this paragraph.

20 If the user who would otherwise pay tax to the retailer  
21 wants the transaction reporting return filed and the payment of  
22 the tax or proof of exemption made to the Department before the  
23 retailer is willing to take these actions and such user has not  
24 paid the tax to the retailer, such user may certify to the fact  
25 of such delay by the retailer and may (upon the Department  
26 being satisfied of the truth of such certification) transmit

1 the information required by the transaction reporting return  
2 and the remittance for tax or proof of exemption directly to  
3 the Department and obtain his tax receipt or exemption  
4 determination, in which event the transaction reporting return  
5 and tax remittance (if a tax payment was required) shall be  
6 credited by the Department to the proper retailer's account  
7 with the Department, but without the 2.1% or 1.75% discount  
8 provided for in this Section being allowed. When the user pays  
9 the tax directly to the Department, he shall pay the tax in the  
10 same amount and in the same form in which it would be remitted  
11 if the tax had been remitted to the Department by the retailer.

12 Refunds made by the seller during the preceding return  
13 period to purchasers, on account of tangible personal property  
14 returned to the seller, shall be allowed as a deduction under  
15 subdivision 5 of his monthly or quarterly return, as the case  
16 may be, in case the seller had theretofore included the  
17 receipts from the sale of such tangible personal property in a  
18 return filed by him and had paid the tax imposed by this Act  
19 with respect to such receipts.

20 Where the seller is a corporation, the return filed on  
21 behalf of such corporation shall be signed by the president,  
22 vice-president, secretary or treasurer or by the properly  
23 accredited agent of such corporation.

24 Where the seller is a limited liability company, the return  
25 filed on behalf of the limited liability company shall be  
26 signed by a manager, member, or properly accredited agent of

1 the limited liability company.

2 Except as provided in this Section, the retailer filing the  
3 return under this Section shall, at the time of filing such  
4 return, pay to the Department the amount of tax imposed by this  
5 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
6 on and after January 1, 1990, or \$5 per calendar year,  
7 whichever is greater, which is allowed to reimburse the  
8 retailer for the expenses incurred in keeping records,  
9 preparing and filing returns, remitting the tax and supplying  
10 data to the Department on request. Any prepayment made pursuant  
11 to Section 2d of this Act shall be included in the amount on  
12 which such 2.1% or 1.75% discount is computed. In the case of  
13 retailers who report and pay the tax on a transaction by  
14 transaction basis, as provided in this Section, such discount  
15 shall be taken with each such tax remittance instead of when  
16 such retailer files his periodic return.

17 Before October 1, 2000, if the taxpayer's average monthly  
18 tax liability to the Department under this Act, the Use Tax  
19 Act, the Service Occupation Tax Act, and the Service Use Tax  
20 Act, excluding any liability for prepaid sales tax to be  
21 remitted in accordance with Section 2d of this Act, was \$10,000  
22 or more during the preceding 4 complete calendar quarters, he  
23 shall file a return with the Department each month by the 20th  
24 day of the month next following the month during which such tax  
25 liability is incurred and shall make payments to the Department  
26 on or before the 7th, 15th, 22nd and last day of the month

1 during which such liability is incurred. On and after October  
2 1, 2000, if the taxpayer's average monthly tax liability to the  
3 Department under this Act, the Use Tax Act, the Service  
4 Occupation Tax Act, and the Service Use Tax Act, excluding any  
5 liability for prepaid sales tax to be remitted in accordance  
6 with Section 2d of this Act, was \$20,000 or more during the  
7 preceding 4 complete calendar quarters, he shall file a return  
8 with the Department each month by the 20th day of the month  
9 next following the month during which such tax liability is  
10 incurred and shall make payment to the Department on or before  
11 the 7th, 15th, 22nd and last day of the month during which such  
12 liability is incurred. If the month during which such tax  
13 liability is incurred began prior to January 1, 1985, each  
14 payment shall be in an amount equal to 1/4 of the taxpayer's  
15 actual liability for the month or an amount set by the  
16 Department not to exceed 1/4 of the average monthly liability  
17 of the taxpayer to the Department for the preceding 4 complete  
18 calendar quarters (excluding the month of highest liability and  
19 the month of lowest liability in such 4 quarter period). If the  
20 month during which such tax liability is incurred begins on or  
21 after January 1, 1985 and prior to January 1, 1987, each  
22 payment shall be in an amount equal to 22.5% of the taxpayer's  
23 actual liability for the month or 27.5% of the taxpayer's  
24 liability for the same calendar month of the preceding year. If  
25 the month during which such tax liability is incurred begins on  
26 or after January 1, 1987 and prior to January 1, 1988, each

1 payment shall be in an amount equal to 22.5% of the taxpayer's  
2 actual liability for the month or 26.25% of the taxpayer's  
3 liability for the same calendar month of the preceding year. If  
4 the month during which such tax liability is incurred begins on  
5 or after January 1, 1988, and prior to January 1, 1989, or  
6 begins on or after January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1989, and prior to January 1, 1996, each payment shall be in an  
12 amount equal to 22.5% of the taxpayer's actual liability for  
13 the month or 25% of the taxpayer's liability for the same  
14 calendar month of the preceding year or 100% of the taxpayer's  
15 actual liability for the quarter monthly reporting period. The  
16 amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month. Before October 1, 2000, once applicable, the  
19 requirement of the making of quarter monthly payments to the  
20 Department by taxpayers having an average monthly tax liability  
21 of \$10,000 or more as determined in the manner provided above  
22 shall continue until such taxpayer's average monthly liability  
23 to the Department during the preceding 4 complete calendar  
24 quarters (excluding the month of highest liability and the  
25 month of lowest liability) is less than \$9,000, or until such  
26 taxpayer's average monthly liability to the Department as

1 computed for each calendar quarter of the 4 preceding complete  
2 calendar quarter period is less than \$10,000. However, if a  
3 taxpayer can show the Department that a substantial change in  
4 the taxpayer's business has occurred which causes the taxpayer  
5 to anticipate that his average monthly tax liability for the  
6 reasonably foreseeable future will fall below the \$10,000  
7 threshold stated above, then such taxpayer may petition the  
8 Department for a change in such taxpayer's reporting status. On  
9 and after October 1, 2000, once applicable, the requirement of  
10 the making of quarter monthly payments to the Department by  
11 taxpayers having an average monthly tax liability of \$20,000 or  
12 more as determined in the manner provided above shall continue  
13 until such taxpayer's average monthly liability to the  
14 Department during the preceding 4 complete calendar quarters  
15 (excluding the month of highest liability and the month of  
16 lowest liability) is less than \$19,000 or until such taxpayer's  
17 average monthly liability to the Department as computed for  
18 each calendar quarter of the 4 preceding complete calendar  
19 quarter period is less than \$20,000. However, if a taxpayer can  
20 show the Department that a substantial change in the taxpayer's  
21 business has occurred which causes the taxpayer to anticipate  
22 that his average monthly tax liability for the reasonably  
23 foreseeable future will fall below the \$20,000 threshold stated  
24 above, then such taxpayer may petition the Department for a  
25 change in such taxpayer's reporting status. The Department  
26 shall change such taxpayer's reporting status unless it finds

1 that such change is seasonal in nature and not likely to be  
2 long term. If any such quarter monthly payment is not paid at  
3 the time or in the amount required by this Section, then the  
4 taxpayer shall be liable for penalties and interest on the  
5 difference between the minimum amount due as a payment and the  
6 amount of such quarter monthly payment actually and timely  
7 paid, except insofar as the taxpayer has previously made  
8 payments for that month to the Department in excess of the  
9 minimum payments previously due as provided in this Section.  
10 The Department shall make reasonable rules and regulations to  
11 govern the quarter monthly payment amount and quarter monthly  
12 payment dates for taxpayers who file on other than a calendar  
13 monthly basis.

14 The provisions of this paragraph apply before October 1,  
15 2001. Without regard to whether a taxpayer is required to make  
16 quarter monthly payments as specified above, any taxpayer who  
17 is required by Section 2d of this Act to collect and remit  
18 prepaid taxes and has collected prepaid taxes which average in  
19 excess of \$25,000 per month during the preceding 2 complete  
20 calendar quarters, shall file a return with the Department as  
21 required by Section 2f and shall make payments to the  
22 Department on or before the 7th, 15th, 22nd and last day of the  
23 month during which such liability is incurred. If the month  
24 during which such tax liability is incurred began prior to the  
25 effective date of this amendatory Act of 1985, each payment  
26 shall be in an amount not less than 22.5% of the taxpayer's

1 actual liability under Section 2d. If the month during which  
2 such tax liability is incurred begins on or after January 1,  
3 1986, each payment shall be in an amount equal to 22.5% of the  
4 taxpayer's actual liability for the month or 27.5% of the  
5 taxpayer's liability for the same calendar month of the  
6 preceding calendar year. If the month during which such tax  
7 liability is incurred begins on or after January 1, 1987, each  
8 payment shall be in an amount equal to 22.5% of the taxpayer's  
9 actual liability for the month or 26.25% of the taxpayer's  
10 liability for the same calendar month of the preceding year.  
11 The amount of such quarter monthly payments shall be credited  
12 against the final tax liability of the taxpayer's return for  
13 that month filed under this Section or Section 2f, as the case  
14 may be. Once applicable, the requirement of the making of  
15 quarter monthly payments to the Department pursuant to this  
16 paragraph shall continue until such taxpayer's average monthly  
17 prepaid tax collections during the preceding 2 complete  
18 calendar quarters is \$25,000 or less. If any such quarter  
19 monthly payment is not paid at the time or in the amount  
20 required, the taxpayer shall be liable for penalties and  
21 interest on such difference, except insofar as the taxpayer has  
22 previously made payments for that month in excess of the  
23 minimum payments previously due.

24 The provisions of this paragraph apply on and after October  
25 1, 2001. Without regard to whether a taxpayer is required to  
26 make quarter monthly payments as specified above, any taxpayer

1 who is required by Section 2d of this Act to collect and remit  
2 prepaid taxes and has collected prepaid taxes that average in  
3 excess of \$20,000 per month during the preceding 4 complete  
4 calendar quarters shall file a return with the Department as  
5 required by Section 2f and shall make payments to the  
6 Department on or before the 7th, 15th, 22nd and last day of the  
7 month during which the liability is incurred. Each payment  
8 shall be in an amount equal to 22.5% of the taxpayer's actual  
9 liability for the month or 25% of the taxpayer's liability for  
10 the same calendar month of the preceding year. The amount of  
11 the quarter monthly payments shall be credited against the  
12 final tax liability of the taxpayer's return for that month  
13 filed under this Section or Section 2f, as the case may be.  
14 Once applicable, the requirement of the making of quarter  
15 monthly payments to the Department pursuant to this paragraph  
16 shall continue until the taxpayer's average monthly prepaid tax  
17 collections during the preceding 4 complete calendar quarters  
18 (excluding the month of highest liability and the month of  
19 lowest liability) is less than \$19,000 or until such taxpayer's  
20 average monthly liability to the Department as computed for  
21 each calendar quarter of the 4 preceding complete calendar  
22 quarters is less than \$20,000. If any such quarter monthly  
23 payment is not paid at the time or in the amount required, the  
24 taxpayer shall be liable for penalties and interest on such  
25 difference, except insofar as the taxpayer has previously made  
26 payments for that month in excess of the minimum payments

1 previously due.

2 If any payment provided for in this Section exceeds the  
3 taxpayer's liabilities under this Act, the Use Tax Act, the  
4 Service Occupation Tax Act and the Service Use Tax Act, as  
5 shown on an original monthly return, the Department shall, if  
6 requested by the taxpayer, issue to the taxpayer a credit  
7 memorandum no later than 30 days after the date of payment. The  
8 credit evidenced by such credit memorandum may be assigned by  
9 the taxpayer to a similar taxpayer under this Act, the Use Tax  
10 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
11 in accordance with reasonable rules and regulations to be  
12 prescribed by the Department. If no such request is made, the  
13 taxpayer may credit such excess payment against tax liability  
14 subsequently to be remitted to the Department under this Act,  
15 the Use Tax Act, the Service Occupation Tax Act or the Service  
16 Use Tax Act, in accordance with reasonable rules and  
17 regulations prescribed by the Department. If the Department  
18 subsequently determined that all or any part of the credit  
19 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
20 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
21 of the difference between the credit taken and that actually  
22 due, and that taxpayer shall be liable for penalties and  
23 interest on such difference.

24 If a retailer of motor fuel is entitled to a credit under  
25 Section 2d of this Act which exceeds the taxpayer's liability  
26 to the Department under this Act for the month which the

1 taxpayer is filing a return, the Department shall issue the  
2 taxpayer a credit memorandum for the excess.

3 Beginning January 1, 1990, each month the Department shall  
4 pay into the Local Government Tax Fund, a special fund in the  
5 State treasury which is hereby created, the net revenue  
6 realized for the preceding month from the 1% tax on sales of  
7 food for human consumption which is to be consumed off the  
8 premises where it is sold (other than alcoholic beverages, soft  
9 drinks and food which has been prepared for immediate  
10 consumption) and prescription and nonprescription medicines,  
11 drugs, medical appliances and insulin, urine testing  
12 materials, syringes and needles used by diabetics.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the County and Mass Transit District Fund, a special  
15 fund in the State treasury which is hereby created, 4% of the  
16 net revenue realized for the preceding month from the 6.25%  
17 general rate.

18 Beginning August 1, 2000, each month the Department shall  
19 pay into the County and Mass Transit District Fund 20% of the  
20 net revenue realized for the preceding month from the 1.25%  
21 rate on the selling price of motor fuel and gasohol.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the Local Government Tax Fund 16% of the net revenue  
24 realized for the preceding month from the 6.25% general rate on  
25 the selling price of tangible personal property.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of motor fuel and gasohol.

4 Beginning October 1, 2009, each month the Department shall  
5 pay into the Capital Projects Fund an amount that is equal to  
6 an amount estimated by the Department to represent 80% of the  
7 net revenue realized for the preceding month from the sale of  
8 candy, grooming and hygiene products, and soft drinks that had  
9 been taxed at a rate of 1% prior to September 1, 2009 but that  
10 is now taxed at 6.25%.

11 Of the remainder of the moneys received by the Department  
12 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
13 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
14 and after July 1, 1989, 3.8% thereof shall be paid into the  
15 Build Illinois Fund; provided, however, that if in any fiscal  
16 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
17 may be, of the moneys received by the Department and required  
18 to be paid into the Build Illinois Fund pursuant to this Act,  
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
20 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
21 being hereinafter called the "Tax Acts" and such aggregate of  
22 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
23 called the "Tax Act Amount", and (2) the amount transferred to  
24 the Build Illinois Fund from the State and Local Sales Tax  
25 Reform Fund shall be less than the Annual Specified Amount (as  
26 hereinafter defined), an amount equal to the difference shall

1 be immediately paid into the Build Illinois Fund from other  
2 moneys received by the Department pursuant to the Tax Acts; the  
3 "Annual Specified Amount" means the amounts specified below for  
4 fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

14 and means the Certified Annual Debt Service Requirement (as  
15 defined in Section 13 of the Build Illinois Bond Act) or the  
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
17 each fiscal year thereafter; and further provided, that if on  
18 the last business day of any month the sum of (1) the Tax Act  
19 Amount required to be deposited into the Build Illinois Bond  
20 Account in the Build Illinois Fund during such month and (2)  
21 the amount transferred to the Build Illinois Fund from the  
22 State and Local Sales Tax Reform Fund shall have been less than  
23 1/12 of the Annual Specified Amount, an amount equal to the  
24 difference shall be immediately paid into the Build Illinois  
25 Fund from other moneys received by the Department pursuant to  
26 the Tax Acts; and, further provided, that in no event shall the

1 payments required under the preceding proviso result in  
2 aggregate payments into the Build Illinois Fund pursuant to  
3 this clause (b) for any fiscal year in excess of the greater of  
4 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
5 such fiscal year. The amounts payable into the Build Illinois  
6 Fund under clause (b) of the first sentence in this paragraph  
7 shall be payable only until such time as the aggregate amount  
8 on deposit under each trust indenture securing Bonds issued and  
9 outstanding pursuant to the Build Illinois Bond Act is  
10 sufficient, taking into account any future investment income,  
11 to fully provide, in accordance with such indenture, for the  
12 defeasance of or the payment of the principal of, premium, if  
13 any, and interest on the Bonds secured by such indenture and on  
14 any Bonds expected to be issued thereafter and all fees and  
15 costs payable with respect thereto, all as certified by the  
16 Director of the Bureau of the Budget (now Governor's Office of  
17 Management and Budget). If on the last business day of any  
18 month in which Bonds are outstanding pursuant to the Build  
19 Illinois Bond Act, the aggregate of moneys deposited in the  
20 Build Illinois Bond Account in the Build Illinois Fund in such  
21 month shall be less than the amount required to be transferred  
22 in such month from the Build Illinois Bond Account to the Build  
23 Illinois Bond Retirement and Interest Fund pursuant to Section  
24 13 of the Build Illinois Bond Act, an amount equal to such  
25 deficiency shall be immediately paid from other moneys received  
26 by the Department pursuant to the Tax Acts to the Build

1 Illinois Fund; provided, however, that any amounts paid to the  
 2 Build Illinois Fund in any fiscal year pursuant to this  
 3 sentence shall be deemed to constitute payments pursuant to  
 4 clause (b) of the first sentence of this paragraph and shall  
 5 reduce the amount otherwise payable for such fiscal year  
 6 pursuant to that clause (b). The moneys received by the  
 7 Department pursuant to this Act and required to be deposited  
 8 into the Build Illinois Fund are subject to the pledge, claim  
 9 and charge set forth in Section 12 of the Build Illinois Bond  
 10 Act.

11 Subject to payment of amounts into the Build Illinois Fund  
 12 as provided in the preceding paragraph or in any amendment  
 13 thereto hereafter enacted, the following specified monthly  
 14 installment of the amount requested in the certificate of the  
 15 Chairman of the Metropolitan Pier and Exposition Authority  
 16 provided under Section 8.25f of the State Finance Act, but not  
 17 in excess of sums designated as "Total Deposit", shall be  
 18 deposited in the aggregate from collections under Section 9 of  
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 20 9 of the Service Occupation Tax Act, and Section 3 of the  
 21 Retailers' Occupation Tax Act into the McCormick Place  
 22 Expansion Project Fund in the specified fiscal years.

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 <del>and</del>	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>279,000,000</u>
7	<u>2027</u>	<u>292,000,000</u>
8	<u>2028</u>	<u>307,000,000</u>
9	<u>2029</u>	<u>322,000,000</u>
10	<u>2030</u>	<u>338,000,000</u>
11	<u>2031</u>	<u>350,000,000</u>
12	<u>2032</u>	<u>350,000,000</u>

13           and  
14           each fiscal year  
15           thereafter that bonds  
16           are outstanding under  
17           Section 13.2 of the  
18           Metropolitan Pier and  
19           Exposition Authority Act,  
20           but not after fiscal year 2060 ~~2042~~.

21           Beginning July 20, 1993 and in each month of each fiscal  
22           year thereafter, one-eighth of the amount requested in the  
23           certificate of the Chairman of the Metropolitan Pier and  
24           Exposition Authority for that fiscal year, less the amount  
25           deposited into the McCormick Place Expansion Project Fund by  
26           the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition  
2 Authority Act, plus cumulative deficiencies in the deposits  
3 required under this Section for previous months and years,  
4 shall be deposited into the McCormick Place Expansion Project  
5 Fund, until the full amount requested for the fiscal year, but  
6 not in excess of the amount specified above as "Total Deposit",  
7 has been deposited.

8 Subject to payment of amounts into the Build Illinois Fund  
9 and the McCormick Place Expansion Project Fund pursuant to the  
10 preceding paragraphs or in any amendments thereto hereafter  
11 enacted, beginning July 1, 1993, the Department shall each  
12 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
13 the net revenue realized for the preceding month from the 6.25%  
14 general rate on the selling price of tangible personal  
15 property.

16 Subject to payment of amounts into the Build Illinois Fund  
17 and the McCormick Place Expansion Project Fund pursuant to the  
18 preceding paragraphs or in any amendments thereto hereafter  
19 enacted, beginning with the receipt of the first report of  
20 taxes paid by an eligible business and continuing for a 25-year  
21 period, the Department shall each month pay into the Energy  
22 Infrastructure Fund 80% of the net revenue realized from the  
23 6.25% general rate on the selling price of Illinois-mined coal  
24 that was sold to an eligible business. For purposes of this  
25 paragraph, the term "eligible business" means a new electric  
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Of the remainder of the moneys received by the Department  
4 pursuant to this Act, 75% thereof shall be paid into the State  
5 Treasury and 25% shall be reserved in a special account and  
6 used only for the transfer to the Common School Fund as part of  
7 the monthly transfer from the General Revenue Fund in  
8 accordance with Section 8a of the State Finance Act.

9 The Department may, upon separate written notice to a  
10 taxpayer, require the taxpayer to prepare and file with the  
11 Department on a form prescribed by the Department within not  
12 less than 60 days after receipt of the notice an annual  
13 information return for the tax year specified in the notice.  
14 Such annual return to the Department shall include a statement  
15 of gross receipts as shown by the retailer's last Federal  
16 income tax return. If the total receipts of the business as  
17 reported in the Federal income tax return do not agree with the  
18 gross receipts reported to the Department of Revenue for the  
19 same period, the retailer shall attach to his annual return a  
20 schedule showing a reconciliation of the 2 amounts and the  
21 reasons for the difference. The retailer's annual return to the  
22 Department shall also disclose the cost of goods sold by the  
23 retailer during the year covered by such return, opening and  
24 closing inventories of such goods for such year, costs of goods  
25 used from stock or taken from stock and given away by the  
26 retailer during such year, payroll information of the

1 retailer's business during such year and any additional  
2 reasonable information which the Department deems would be  
3 helpful in determining the accuracy of the monthly, quarterly  
4 or annual returns filed by such retailer as provided for in  
5 this Section.

6 If the annual information return required by this Section  
7 is not filed when and as required, the taxpayer shall be liable  
8 as follows:

9 (i) Until January 1, 1994, the taxpayer shall be liable  
10 for a penalty equal to 1/6 of 1% of the tax due from such  
11 taxpayer under this Act during the period to be covered by  
12 the annual return for each month or fraction of a month  
13 until such return is filed as required, the penalty to be  
14 assessed and collected in the same manner as any other  
15 penalty provided for in this Act.

16 (ii) On and after January 1, 1994, the taxpayer shall  
17 be liable for a penalty as described in Section 3-4 of the  
18 Uniform Penalty and Interest Act.

19 The chief executive officer, proprietor, owner or highest  
20 ranking manager shall sign the annual return to certify the  
21 accuracy of the information contained therein. Any person who  
22 willfully signs the annual return containing false or  
23 inaccurate information shall be guilty of perjury and punished  
24 accordingly. The annual return form prescribed by the  
25 Department shall include a warning that the person signing the  
26 return may be liable for perjury.

1           The provisions of this Section concerning the filing of an  
2 annual information return do not apply to a retailer who is not  
3 required to file an income tax return with the United States  
4 Government.

5           As soon as possible after the first day of each month, upon  
6 certification of the Department of Revenue, the Comptroller  
7 shall order transferred and the Treasurer shall transfer from  
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
9 equal to 1.7% of 80% of the net revenue realized under this Act  
10 for the second preceding month. Beginning April 1, 2000, this  
11 transfer is no longer required and shall not be made.

12           Net revenue realized for a month shall be the revenue  
13 collected by the State pursuant to this Act, less the amount  
14 paid out during that month as refunds to taxpayers for  
15 overpayment of liability.

16           For greater simplicity of administration, manufacturers,  
17 importers and wholesalers whose products are sold at retail in  
18 Illinois by numerous retailers, and who wish to do so, may  
19 assume the responsibility for accounting and paying to the  
20 Department all tax accruing under this Act with respect to such  
21 sales, if the retailers who are affected do not make written  
22 objection to the Department to this arrangement.

23           Any person who promotes, organizes, provides retail  
24 selling space for concessionaires or other types of sellers at  
25 the Illinois State Fair, DuQuoin State Fair, county fairs,  
26 local fairs, art shows, flea markets and similar exhibitions or

1 events, including any transient merchant as defined by Section  
2 of the Transient Merchant Act of 1987, is required to file a  
3 report with the Department providing the name of the merchant's  
4 business, the name of the person or persons engaged in  
5 merchant's business, the permanent address and Illinois  
6 Retailers Occupation Tax Registration Number of the merchant,  
7 the dates and location of the event and other reasonable  
8 information that the Department may require. The report must be  
9 filed not later than the 20th day of the month next following  
10 the month during which the event with retail sales was held.  
11 Any person who fails to file a report required by this Section  
12 commits a business offense and is subject to a fine not to  
13 exceed \$250.

14 Any person engaged in the business of selling tangible  
15 personal property at retail as a concessionaire or other type  
16 of seller at the Illinois State Fair, county fairs, art shows,  
17 flea markets and similar exhibitions or events, or any  
18 transient merchants, as defined by Section 2 of the Transient  
19 Merchant Act of 1987, may be required to make a daily report of  
20 the amount of such sales to the Department and to make a daily  
21 payment of the full amount of tax due. The Department shall  
22 impose this requirement when it finds that there is a  
23 significant risk of loss of revenue to the State at such an  
24 exhibition or event. Such a finding shall be based on evidence  
25 that a substantial number of concessionaires or other sellers  
26 who are not residents of Illinois will be engaging in the

1 business of selling tangible personal property at retail at the  
2 exhibition or event, or other evidence of a significant risk of  
3 loss of revenue to the State. The Department shall notify  
4 concessionaires and other sellers affected by the imposition of  
5 this requirement. In the absence of notification by the  
6 Department, the concessionaires and other sellers shall file  
7 their returns as otherwise required in this Section.

8 (Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38,  
9 eff. 7-13-09.)

10 Section 30. The Metropolitan Pier and Exposition Authority  
11 Act is amended by changing Sections 2, 5, 13, 13.2, 14, 14.15,  
12 15, 22, and 25.1 and by adding Sections 5.4, 5.6, 5.7, 10.2,  
13 14.2, 14.5, 25.4, and 25.5 as follows:

14 (70 ILCS 210/2) (from Ch. 85, par. 1222)

15 Sec. 2. When used in this Act:

16 "Authority" means Metropolitan Pier and Exposition  
17 Authority.

18 "Governmental agency" means the Federal government, State  
19 government, and any unit of local government, and any agency or  
20 instrumentality, corporate or otherwise, thereof.

21 "Person" means any individual, firm, partnership,  
22 corporation, both domestic and foreign, company, association  
23 or joint stock association; and includes any trustee, receiver,  
24 assignee or personal representative thereof.

1 "Board" means the governing body of the Metropolitan Pier  
2 and Exposition Authority or the Trustee. "Board" does include  
3 the interim board.

4 "Governor" means the Governor of the State of Illinois.

5 "Mayor" means the Mayor of the City of Chicago.

6 "Metropolitan area" means all that territory in the State  
7 of Illinois lying within the corporate boundaries of the County  
8 of Cook.

9 "Navy Pier" means the real property, structures,  
10 facilities and improvements located in the City of Chicago  
11 commonly known as Navy Pier, as well as property adjacent or  
12 appurtenant thereto which may be necessary or convenient for  
13 carrying out the purposes of the Authority at that location.

14 "Park District President" means the President of the Board  
15 of Commissioners of the Chicago Park District.

16 "Project" means the expansion of existing fair and  
17 exposition grounds and facilities of the Authority by additions  
18 to the present facilities, by acquisition of the land described  
19 below and by the addition of a structure having a floor area of  
20 approximately 1,100,000 square feet, or any part thereof, and  
21 such other improvements to be located on land to be acquired,  
22 including but not limited to all or a portion of Site A, by  
23 connecting walkways or passageways between the present  
24 facilities and additional structures, and by acquisition and  
25 improvement of Navy Pier.

26 "Expansion Project" means the further expansion of the

1 grounds, buildings, and facilities of the Authority for its  
2 corporate purposes, including, but not limited to, the  
3 acquisition of land and interests in land, the relocation of  
4 persons and businesses located on land acquired by the  
5 Authority, and the construction, equipping, and operation of  
6 new exhibition and convention space, meeting rooms, support  
7 facilities, and facilities providing retail uses, commercial  
8 uses, and goods and services for the persons attending  
9 conventions, meetings, exhibits, and events at the grounds,  
10 buildings, and facilities of the Authority. "Expansion  
11 Project" also includes improvements to land, highways, mass  
12 transit facilities, and infrastructure, whether or not located  
13 on land owned by the Authority, that in the determination of  
14 the Authority are appropriate on account of the improvement of  
15 the Authority's grounds, buildings, and facilities. "Expansion  
16 Project" also includes the renovation and improvement of the  
17 existing grounds, buildings, and facilities of the Authority,  
18 including Navy Pier.

19 "State" means the State of Illinois.

20 "Trustee" means the person serving as Trustee of the  
21 Authority in accordance with the provisions of this amendatory  
22 Act of the 96th General Assembly.

23 "Site A" means the tract of land comprised of a part of the  
24 Illinois Central Railroad Company right-of-way (now known as  
25 the "Illinois Central Gulf Railroad") and a part of the  
26 submerged lands reclaimed by said Railroad as described in the

1 1919 Lake Front Ordinance, in the Southeast Fractional Quarter  
2 of Section 22, the Southwest Fractional Quarter of Section 22  
3 and the Northeast Fractional Quarter of Section 27, Township 39  
4 North, Range 14 East of the Third Principal Meridian, said  
5 tract of land being described as follows:

6 PARCEL A - NORTH AIR RIGHTS PARCEL

7 All of the real property and space, at and above a  
8 horizontal plane at an elevation of 33.51 feet above  
9 Chicago City Datum, the horizontal limits of which are the  
10 planes formed by projecting vertically upward and downward  
11 from the surface of the Earth the boundaries of the  
12 following described parcel of land:

13 Beginning on the westerly line of said Illinois Central  
14 Railroad Company right-of-way at the intersection of the  
15 northerly line of the 23rd Street viaduct, being a line 60  
16 feet (measured perpendicularly) northerly of and parallel  
17 with the centerline of the existing structure, and running  
18 thence northwardly along said westerly right-of-way line,  
19 a distance of 1500.00 feet; thence eastwardly along a line  
20 perpendicular to said westerly right-of-way line, a  
21 distance of 418.419 feet; thence southwardly along an arc  
22 of a circle, convex to the East, with a radius of 915.13  
23 feet, a distance of 207.694 feet to a point which is  
24 364.092 feet (measured perpendicularly) easterly from said  
25 westerly right-of-way line and 1300.00 feet (measured  
26 perpendicularly) northerly of said northerly line of the

1 23rd Street viaduct; thence continuing along an arc of a  
2 circle, convex to the East, with a radius of 2008.70 feet,  
3 a distance of 154.214 feet to a point which is 301.631 feet  
4 (measured perpendicularly) easterly from said westerly  
5 right-of-way line and 1159.039 feet (measured  
6 perpendicularly) northerly of said northerly line of the  
7 23rd Street viaduct; thence southwardly along a straight  
8 line a distance of 184.018 feet to a point which is 220.680  
9 feet (measured perpendicularly) easterly from said  
10 westerly right-of-way line and 993.782 feet (measured  
11 perpendicularly) northerly of said northerly line of the  
12 23rd Street viaduct; thence southwardly along a straight  
13 line, a distance of 66.874 feet to a point which is 220.719  
14 feet (measured perpendicularly) easterly from said  
15 westerly right-of-way line and 926.908 feet (measured  
16 perpendicularly) northerly from the northerly line of the  
17 23rd Street viaduct; thence southwardly along a straight  
18 line, a distance of 64.946 feet to a point which is 199.589  
19 feet (measured perpendicularly) easterly from said  
20 westerly right-of-way line and 865.496 feet (measured  
21 perpendicularly) northerly from said northerly line of the  
22 23rd Street viaduct; thence southwardly along a straight  
23 line, a distance of 865.496 feet to a point on said  
24 northerly line of the 23rd Street viaduct; which point is  
25 200.088 feet easterly from said westerly right-of-way  
26 line, and thence westwardly along the northerly line of

1       said 23rd Street viaduct, said distance of 200.088 feet to  
2       the point of beginning.

3       There is reserved from the above described parcel of land a  
4       corridor for railroad freight and passenger operations,  
5       said corridor is to be limited in width to a distance of 10  
6       feet normally distant to the left and to the right of the  
7       centerline of Grantor's Northbound Freight Track, and 10  
8       feet normally distant to the left and to the right of the  
9       centerline of Grantor's Southbound Freight Track, the  
10      uppermost limits, or roof, of the railroad freight and  
11      passenger corridor shall be established at an elevation of  
12      18 feet above the existing Top of Rail of the aforesaid  
13      Northbound and Southbound freight trackage.

14      PARCEL B - 23RD ST. AIR RIGHTS PARCEL

15      All of the real property and space, at and above a  
16      horizontal plane which is common with the bottom of the  
17      bottom flange of the E. 23rd Street viaduct as it spans  
18      Grantor's operating commuter, freight and passenger  
19      trackage, the horizontal limits of which are the planes  
20      formed by projecting vertically upward and downward from  
21      the surface of the Earth the boundaries of the following  
22      described parcel of land:

23      Beginning on the westerly line of said Illinois Central  
24      Railroad Company right-of-way at the intersection of the  
25      northerly line of the 23rd Street viaduct, being a line 60  
26      feet (measured perpendicularly) northerly of and parallel

1 with the centerline of the existing structure, and running  
2 thence eastwardly along said northerly line of the 23rd  
3 Street viaduct, a distance of 200.088 feet; thence  
4 southwardly along a straight line, a distance of 120.00  
5 feet to a point on the southerly line of said 23rd Street  
6 viaduct (being the southerly line of the easement granted  
7 to the South Park Commissioners dated September 25, 1922 as  
8 document No. 7803194), which point is 199.773 feet easterly  
9 of said westerly right-of-way line; thence westwardly  
10 along said southerly line of the 23rd Street viaduct, said  
11 distance of 199.773 feet to the westerly right-of-way line  
12 and thence northwardly along said westerly right-of-way  
13 line, a distance of 120.00 feet to the point of beginning.

14 PARCEL C - SOUTH AIR RIGHTS PARCEL

15 All of the real property and space, at and above a  
16 horizontal plane at an elevation of 34.51 feet above  
17 Chicago City Datum, the horizontal limits of which are the  
18 planes formed by projecting vertically upward and downward  
19 from the surface of the Earth the boundaries of the  
20 following described parcel of land:

21 Beginning on the westerly line of said Illinois Central  
22 Railroad Company right-of-way at the intersection of the  
23 southerly line of the 23rd Street viaduct, being the  
24 southerly line of the easement granted to the South Park  
25 Commissioners dated September 25, 1922 as document No.  
26 7803194) and running thence eastwardly along said South

1 line of the 23rd Street viaduct, a distance of 199.773  
2 feet; thence southerly along a straight line, a distance of  
3 169.071 feet to a point which is 199.328 feet (measured  
4 perpendicularly) easterly from said westerly right-of-way  
5 line thence southerly along a straight line, whose  
6 southerly terminus is a point which is 194.66 feet  
7 (measured perpendicularly) easterly from said westerly  
8 right-of-way line and 920.105 feet (measured a distance of  
9 493.34 feet; thence westwardly along a straight line,  
10 perpendicular to said westerly right-of-way line, a  
11 distance of 196.263 feet to said westerly right-of-way line  
12 and thence northwardly along the westerly right-of-way, a  
13 distance of 662.40 feet to the point of beginning.

14 Parcels A, B and C herein above described containing  
15 525,228 square feet (12.0576 acres) of land, more or less.

16 AND,

17 SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

18 A tract of land comprised of a part of the Illinois Central  
19 Railroad Company right-of-way (now known as the "Illinois  
20 Central Gulf Railroad") and a part of the submerged lands  
21 reclaimed by said Railroads as described in the 1919 Lake  
22 Front Ordinance, in the Northeast Fractional Quarter and  
23 the Southeast Fractional Quarter of Section 27, Township 39  
24 North, Range 14 East of the Third Principal Meridian, said  
25 tract of land being described as follows:

26 Beginning at a point on the North line of the 31st Street

1 viaduct, being a line 50.00 feet (measured  
2 perpendicularly) northerly of and parallel with the South  
3 line of said Southeast Fractional Quarter of Section 27,  
4 which point is 163.518 feet (measured along the northerly  
5 line of said viaduct) easterly of the westerly line of said  
6 Illinois Central Railroad Company, and running thence  
7 northwardly along a straight line, a distance of 1903.228  
8 feet, to a point which is 156.586 feet easterly, and  
9 1850.555 feet northerly of the intersection of said  
10 westerly right-of-way line with the northerly line of said  
11 31st Street viaduct, as measured along said westerly line  
12 and a line perpendicular thereto; thence northwardly along  
13 a straight line, a distance of 222.296 feet, to a point  
14 which is 148.535 feet easterly, and 2078.705 feet northerly  
15 of the intersection of said westerly right-of-way line with  
16 the northerly line of said 31st Street viaduct, as measured  
17 along said westerly line and a line perpendicular thereto;  
18 thence northwardly along a straight line, a distance of  
19 488.798 feet, to a point which is 126.789 feet easterly,  
20 and 2567.019 feet northerly of the intersection of said  
21 westerly right-of-way line with the northerly line of said  
22 31st Street viaduct, as measured along said westerly line  
23 and a line perpendicular thereto; thence northwardly along  
24 a straight line, a distance of 458.564 feet, to a point  
25 which is 126.266 feet easterly and 3025.583 feet northerly  
26 of the intersection of said westerly right-of-way line with

1 the northerly line of said 31st Street viaduct, as measured  
2 along said westerly line and a line perpendicular thereto;  
3 thence northwardly along a straight line, a distance of  
4 362.655 feet, to a point which is 143.70 feet easterly, and  
5 3387.819 feet northerly of the intersection of said  
6 westerly right-of-way line with the northerly line of said  
7 31st street viaduct, as measured along said westerly line  
8 and a line perpendicular thereto; thence northwardly along  
9 a straight line, whose northerly terminus is a point which  
10 is 194.66 feet (measured perpendicularly) easterly from  
11 said westerly right-of-way line and 920.105 feet (measured  
12 perpendicularly) South from the southerly line of the 23rd  
13 Street viaduct (being the southerly line of the easement  
14 granted to the South Park Commissioners dated September 25,  
15 1922 as document No. 7803194) a distance of 335.874 feet to  
16 an intersection with a northerly line of the easement for  
17 the overhead structure of the Southwest Expressway System  
18 (as described in Judgement Order No. 67 L 13579 in the  
19 Circuit Court of Cook County), said northerly line  
20 extending from a point on said westerly right-of-way line,  
21 142.47 feet (measured perpendicularly) North of the  
22 intersection of said line with the easterly extension of  
23 the North line of East 25th Street (as shown in Walker  
24 Bros. Addition to Chicago, a subdivision in the Northeast  
25 Fractional Quarter of Section 27 aforesaid) to a point  
26 which is 215.07 feet (measured perpendicularly) North of

1       said easterly extension of the North line of E. 25th Street  
2       and 396.19 feet (measured perpendicularly) westerly of the  
3       westerly line of Burnham Park (as said westerly line is  
4       described by the City of Chicago by ordinance passed July  
5       21, 1919 and recorded on March 5, 1920 in the Office of the  
6       Recorder of Deeds of Cook County, Illinois as document No.  
7       6753370); thence northeastwardly along the northerly line  
8       of the easement aforesaid, a distance of 36.733 feet to  
9       said point which is 215.07 feet (measured perpendicularly)  
10      North of said easterly extension of the North line of E.  
11      25th Street and 396.19 feet (measured perpendicularly)  
12      westerly of said westerly line of Burnham Park; thence  
13      northeastwardly continuing along said easement line, being  
14      a straight line, a distance of 206.321 feet to a point  
15      which is 352.76 feet (measured perpendicularly) North of  
16      said easterly extension of the North line of E. 25th Street  
17      and 211.49 feet (measured perpendicularly) westerly of  
18      said westerly line of Burnham Park; thence northeastwardly  
19      continuing along said easement line, being a straight line,  
20      a distance of 206.308 feet to a point which is 537.36 feet  
21      (measured perpendicularly) North of said easterly  
22      extension of the North line of E. 25th Street and 73.66  
23      feet (measured perpendicularly) westerly of said westerly  
24      line of Burnham Park; thence northeastwardly continuing  
25      along said easement line, being a straight line, a distance  
26      of 219.688 feet to a point on said westerly line of Burnham

1 Park, which point is 756.46 feet (measured  
2 perpendicularly) North of said easterly extension of the  
3 North line of E. 25th Street; thence southwardly along said  
4 westerly line of Burnham Park, being here a straight line  
5 whose southerly terminus is that point which is 308.0 feet  
6 (measured along said line) South of the intersection of  
7 said line with the North line of 29th Street, extended  
8 East, a distance of 3185.099 feet to a point which is 89.16  
9 feet North of aforesaid southerly terminus; thence  
10 southwestwardly along an arc of a circle, convex to the  
11 Southeast, tangent to last described line and having a  
12 radius of 635.34 feet, a distance of 177.175 feet to a  
13 point on that westerly line of Burnham Park which extends  
14 southerly from aforesaid point 308.0 feet South of the  
15 North line of 29th Street, extended East, to a point on the  
16 North line of East 31st Street extended East, which is  
17 250.00 feet (measured perpendicularly) easterly of said  
18 westerly right-of-way line; thence southwardly along said  
19 last described westerly line of Burnham Park, a distance of  
20 857.397 feet to a point which is 86.31 feet (measured along  
21 said line) northerly of aforesaid point on the North line  
22 of East 31st Street extended East; thence southeastwardly  
23 along the arc of a circle, convex to the West, tangent to  
24 last described line and having a radius of 573.69 feet, a  
25 distance of 69.426 feet to a point on the north line of the  
26 aforementioned 31st Street viaduct, and thence West along



1 intersection with the North line of E. 18th Street,  
2 extended East, a point 708.495 feet (as measured along said  
3 North line of E. 18th Street, extended East) East from the  
4 westerly right-of-way line of said railroad; thence  
5 continuing northwardly along said easterly right-of-way  
6 line, on a straight line which forms an angle to the left  
7 of 00 degrees 51 minutes 27 seconds with last described  
8 course, a distance of 919.963 feet; thence westwardly along  
9 a straight line which forms an angle of 73 degrees 40  
10 minutes 14 seconds from North to West with last described  
11 line, a distance of 86.641 feet; thence southwardly along  
12 the arc of a circle, convex to the East with a radius of  
13 2448.29 feet, a distance of 86.233 feet to a point which is  
14 100.767 feet westerly and 859.910 feet northerly of the  
15 intersection of said easterly right-of-way line with the  
16 North line of E. 18th Street, extended East, as measured  
17 along said easterly line and a line perpendicular thereto;  
18 thence southwardly along a straight line, tangent to last  
19 described arc of a circle, a distance of 436.277 feet to a  
20 point which is 197.423 feet westerly and 434.475 feet  
21 northerly of the intersection of said easterly  
22 right-of-way line with the North line of E. 18th Street,  
23 extended East, as measured along said easterly line and a  
24 line perpendicular thereto; thence southeastwardly along  
25 the arc of a circle, convex to the West, tangent to last  
26 described straight line and having a radius of 1343.75

1 feet, a distance of 278.822 feet to a point which is  
2 230.646 feet westerly and 158.143 feet northerly of the  
3 intersection of said easterly right-of-way line with the  
4 North line of E. 18th Street, extended East, as measured  
5 along said easterly line and a line perpendicular thereto;  
6 thence southwardly along a straight line, tangent to last  
7 described arc of a circle, a distance of 722.975 feet to a  
8 point which is 434.030 feet (measured perpendicularly)  
9 easterly from the westerly line of said Illinois Central  
10 Railroad right-of-way and 1700.466 feet (measured  
11 perpendicular) northerly of the aforementioned northerly  
12 line of the 23rd Street viaduct; thence southwardly along  
13 the arc of a circle, convex to the East, tangent to last  
14 described straight line, with a radius of 2008.70 feet, a  
15 distance of 160.333 feet to a point which is 424.314 feet  
16 (reassured perpendicularly) easterly from said westerly  
17 right-of-way line and 1546.469 feet (measured  
18 perpendicularly) northerly of said North line of the 23rd  
19 Street viaduct; thence southwardly along an arc of a  
20 circle, convex to the East with a radius of 915.13 feet, a  
21 distance of 254.54 feet to a point which is 364.092 feet  
22 (measured perpendicularly) easterly from said westerly  
23 right-of-way line and 1300.00 feet (measured  
24 perpendicularly) northerly of said northerly line of the  
25 23rd Street viaduct; thence continuing along an arc of a  
26 circle, convex to the East, with a radius of 2008.70 feet,

1 a distance of 154.214 feet to a point which is 301.631 feet  
2 (measured perpendicularly) easterly from said westerly  
3 right-of-way line and 1159.039 feet (measured  
4 perpendicularly) northerly of said northerly line of the  
5 23rd Street viaduct; thence southwardly along a straight  
6 line, a distance of 184.018 feet to a point which is  
7 220.680 feet (measured perpendicularly) easterly from said  
8 westerly right-of-way line and 993.782 feet (measured  
9 perpendicularly) northerly from said northerly line of the  
10 23rd Street viaduct; thence southwardly along a straight  
11 line, a distance of 66.874 feet to a point which is 220.719  
12 feet (measured perpendicularly) easterly from said  
13 westerly right-of-way line and 926.908 feet (measured  
14 perpendicularly) northerly from the northerly line of the  
15 23rd Street viaduct; thence southwardly along a straight  
16 line, a distance of 64.946 feet to a point which is 199.589  
17 feet (measured perpendicularly) easterly from said  
18 westerly right-of-way line and 865.496 feet (measured  
19 perpendicularly) northerly from said northerly line of the  
20 23rd Street viaduct; thence southwardly along a straight  
21 line, a distance of 865.496 feet to a point on said  
22 northerly line of the 23rd Street viaduct, which is 200.088  
23 feet easterly from said westerly right-of-way line; and  
24 thence eastwardly along the northerly line of said 23rd  
25 Street viaduct, a distance of 433.847 feet to the point of  
26 beginning.

1 PARCEL B - WEST 23RD STREET

2 Beginning on the easterly line of said Illinois Central  
3 Railroad Company right-of-way (being also the westerly  
4 line of Burnham Park, as said westerly line is described in  
5 the 1919 Lake Front Ordinance), at the intersection of the  
6 northerly line of the 23rd Street viaduct, being a line  
7 60.00 feet (measured perpendicularly) northerly of and  
8 parallel with the centerline of the existing structure; and  
9 running thence westwardly along the northerly line of said  
10 23rd Street viaduct, a distance of 433.847 feet, to a point  
11 200.088 feet easterly from the westerly line of said  
12 Illinois Central Railroad right-of-way; thence southwardly  
13 along a straight line, a distance of 120.00 feet to a point  
14 on the southerly line of said 23rd Street viaduct (being  
15 the southerly line of the easement granted to the South  
16 Park Commissioners dated September 25, 1922 as document No.  
17 7803194), which point is 199.773 feet easterly of said  
18 westerly right-of-way line; thence eastwardly along said  
19 southerly line of the 23rd Street viaduct, a distance of  
20 431.789 feet to said easterly right-of-way line; and thence  
21 northwardly along said easterly right-of-way line a  
22 distance of 120.024 feet to the point of beginning,  
23 excepting therefrom that part of the land, property and  
24 space conveyed to Amalgamated Trust and Savings Bank by  
25 deed recorded September 21, 1970 as document No. 21270060,  
26 in Cook County, Illinois.

1           PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF  
2 I-55

3           Beginning on the easterly line of said Illinois Central  
4 Railroad Company right-of-way at the intersection of the  
5 southerly line of the 23rd Street viaduct (being the  
6 southerly line of the easement granted to the South Park  
7 Commissioners dated September 25, 1922 as document No.  
8 7803194); and running thence westwardly along said  
9 southerly line of the 23rd Street viaduct, a distance of  
10 431.789 feet, to a point 199.773 feet easterly from the  
11 westerly line of said Illinois Central Railroad  
12 right-of-way; thence southwardly along a straight line, a  
13 distance of 169.071 feet to a point which is 199.328 feet  
14 (measured perpendicularly) easterly from said westerly  
15 right-of-way line; thence southwardly along a straight  
16 line, a distance of 751.05 feet to a point which is 194.66  
17 feet (measured perpendicularly) easterly from said  
18 westerly right-of-way line and 920.105 feet (measured  
19 perpendicularly) southerly from said southerly line of the  
20 23rd Street viaduct; thence southwardly along a straight  
21 line whose southerly terminus is a point which is 143.70  
22 feet easterly from said westerly right-of-way line and  
23 3387.819 feet northerly of the intersection of said  
24 westerly right-of-way line with the northerly line of the  
25 31st Street viaduct, (being a line 50.00 feet, measured  
26 perpendicularly, northerly of and parallel with the South

1 line of the Southeast Fractional Quarter of said Section  
2 27), as measured along said westerly line and a line  
3 perpendicular thereto, a distance of 179.851 feet to an  
4 intersection with a northerly line of the easement for the  
5 overhead bridge structure of the Southwest Expressway  
6 System (as described in Judgment Order No. 67 L 13579 in  
7 the Circuit Court of Cook County), said northerly line  
8 extending from a point of said westerly right-of-way line,  
9 which is 142.47 feet (measured perpendicularly) North of  
10 the easterly extension of the North line of E. 25th Street  
11 (as shown in Walker Bros. Addition to Chicago, a  
12 subdivision in the Northeast Fractional Quarter of Section  
13 27 aforesaid) to a point which is 215.07 feet (measured  
14 perpendicularly) North of said easterly extension of the  
15 North line of E. 25th Street and 396.19 feet (measured  
16 perpendicularly) westerly of the easterly line of said  
17 Illinois central Railroad right-of-way (being also the  
18 westerly line of Burnham Park, as said westerly line is  
19 described by the City of Chicago by ordinance passed July  
20 21, 1919 and recorded on March 5, 1920 in the Office of the  
21 Recorder of Deeds of Cook County, Illinois, as document No.  
22 6753370); thence northeastwardly along the northerly line  
23 of the easement aforesaid, a distance of 36.733 feet to a  
24 said point which is 215.07 feet (measured perpendicularly)  
25 North of said easterly extension of the North line of E.  
26 25th Street and 396.19 feet (measured perpendicularly)

1 westerly of said easterly right-of-way line; thence  
2 northeastwardly continuing along said easement line, being  
3 a straight line, a distance of 206.321 feet to a point  
4 which is 352.76 feet (measured perpendicularly) North of  
5 said easterly extension of the North line of E. 25th Street  
6 and 211.49 feet (measured perpendicularly) westerly of  
7 said easterly right-of-way line; thence northeastwardly  
8 continuing along said easement line, being a straight line,  
9 a distance of 206.308 feet to a point which is 537.36 feet  
10 (measured perpendicularly) North of said easterly  
11 extension of the North line of E. 25th Street and 73.66  
12 feet (measured perpendicularly) westerly of said easterly  
13 right-of-way line; thence northeastwardly continuing along  
14 said easement line, being a straight line, a distance of  
15 219.688 feet to a point on said easterly right-of-way line,  
16 which point is 756.46 feet (measured perpendicularly)  
17 North of said easterly extension of the North line of E.  
18 25th Street; and thence northwardly along said easterly  
19 right-of-way line, a distance of 652.596 feet, to the point  
20 of beginning. Excepting therefrom that part of the land,  
21 property and space conveyed to Amalgamated Trust Savings  
22 Bank, as Trustee, under a trust agreement dated January 12,  
23 1978 and known as Trust No. 3448, in Cook County, Illinois.  
24 PARCEL D  
25 All the space within the boundaries of the following  
26 described perimeter between the horizontal plane of plus

1           27.00 feet and plus 47.3 feet Chicago City Datum:  
2           Commencing at the Northeast corner of Lot 3 in Block 1 in  
3           McCormick City Subdivision being a resubdivision of  
4           McCormick Inn Subdivision (recorded September 26, 1962 as  
5           Document No. 18601678) and a subdivision of adjacent lands  
6           recorded January 12, 1971 as Document No. 21369281 in  
7           Section 27, Township 39 North, Range 14, East of the Third  
8           Principal Meridian, thence Westerly along the Northerly  
9           line of said McCormick Inn Subdivision to a point which is  
10          77 feet East of the Westerly line of McCormick Inn  
11          Subdivision (lying at +27.00 feet C.C.D.) for a place of  
12          beginning; thence Westerly a distance of 77.00 feet above  
13          the horizontal plane +27.00 feet above Chicago City Datum  
14          and below +47.3 feet above Chicago City Datum to the  
15          Northwest corner of McCormick Inn Subdivision; thence  
16          South along the West line of McCormick Inn Subdivision a  
17          distance of 36 feet to a point; thence East 23 feet to a  
18          point along a line which is perpendicular to the last  
19          described line; thence North 12 feet to a point along a  
20          line which is perpendicular to the last described line;  
21          thence East 54 feet to a point along a line which is  
22          perpendicular to the last described line; thence North 24  
23          feet along a line which is perpendicular to the last  
24          described line to the place of beginning. (Parcel D has  
25          been included in this Act to provide a means for the  
26          Authority to acquire an easement or fee title to a part of

1 McCormick Inn to permit the construction of the pedestrian  
2 spine to connect the Project with Donnelley Hall.)  
3 Containing 1,419,953 square feet (32.5970 acres) of land,  
4 more or less.

5 "Site B" means an area of land (including all air rights  
6 related thereto) in the City of Chicago, Cook County, Illinois,  
7 within the following boundaries:

8 Beginning at the intersection of the north line of East  
9 Cermak Road and the center line of South Indiana Avenue;  
10 thence east along the north line of East Cermak Road and  
11 continuing along said line as said north line of East  
12 Cermak Road is extended, to its intersection with the  
13 westerly line of the right-of-way of the Illinois Central  
14 Gulf Railroad; thence southeasterly along said line to its  
15 intersection with the north line of the Twenty-third Street  
16 viaduct; thence northeasterly along said line to its  
17 intersection with the easterly line of the right-of-way of  
18 the Illinois Central Gulf Railroad; thence southeasterly  
19 along said line to the point of intersection with the west  
20 line of the right-of-way of the Adlai E. Stevenson  
21 Expressway; thence southwesterly along said line and then  
22 west along the inside curve of the west and north lines of  
23 the right-of-way of the Adlai E. Stevenson Expressway,  
24 following the curve of said right-of-way, and continuing  
25 along the north line of the right-of-way of the Adlai E.  
26 Stevenson Expressway to its intersection with the center

1 line of South Indiana Avenue; thence northerly along said  
2 line to the point of beginning.

3 ALSO

4 Beginning at the intersection of the center line of  
5 East Cermak Road at its intersection with the center line  
6 of South Indiana Avenue; thence northerly along the center  
7 line of South Indiana Avenue to its intersection with the  
8 center line of East Twenty-first Street; thence easterly  
9 along said line to its intersection with the center line of  
10 South Prairie Avenue; thence south along said line to its  
11 intersection with the center line of East Cermak Road;  
12 thence westerly along said line to the point of beginning.

13 (Source: P.A. 91-101, eff. 7-12-99.)

14 (70 ILCS 210/5) (from Ch. 85, par. 1225)

15 Sec. 5. The Metropolitan Pier and Exposition Authority  
16 shall also have the following rights and powers:

17 (a) To accept from Chicago Park Fair, a corporation, an  
18 assignment of whatever sums of money it may have received  
19 from the Fair and Exposition Fund, allocated by the  
20 Department of Agriculture of the State of Illinois, and  
21 Chicago Park Fair is hereby authorized to assign, set over  
22 and transfer any of those funds to the Metropolitan Pier  
23 and Exposition Authority. The Authority has the right and  
24 power hereafter to receive sums as may be distributed to it  
25 by the Department of Agriculture of the State of Illinois

1 from the Fair and Exposition Fund pursuant to the  
2 provisions of Sections 5, 6i, and 28 of the State Finance  
3 Act. All sums received by the Authority shall be held in  
4 the sole custody of the secretary-treasurer of the  
5 Metropolitan Pier and Exposition Board.

6 (b) To accept the assignment of, assume and execute any  
7 contracts heretofore entered into by Chicago Park Fair.

8 (c) To acquire, own, construct, equip, lease, operate  
9 and maintain grounds, buildings and facilities to carry out  
10 its corporate purposes and duties, and to carry out or  
11 otherwise provide for the recreational, cultural,  
12 commercial or residential development of Navy Pier, and to  
13 fix and collect just, reasonable and nondiscriminatory  
14 charges for the use thereof. The charges so collected shall  
15 be made available to defray the reasonable expenses of the  
16 Authority and to pay the principal of and the interest upon  
17 any revenue bonds issued by the Authority. The Authority  
18 shall be subject to and comply with the Lake Michigan and  
19 Chicago Lakefront Protection Ordinance, the Chicago  
20 Building Code, the Chicago Zoning Ordinance, and all  
21 ordinances and regulations of the City of Chicago contained  
22 in the following Titles of the Municipal Code of Chicago:  
23 Businesses, Occupations and Consumer Protection; Health  
24 and Safety; Fire Prevention; Public Peace, Morals and  
25 Welfare; Utilities and Environmental Protection; Streets,  
26 Public Ways, Parks, Airports and Harbors; Electrical

1 Equipment and Installation; Housing and Economic  
2 Development (only Chapter 5-4 thereof); and Revenue and  
3 Finance (only so far as such Title pertains to the  
4 Authority's duty to collect taxes on behalf of the City of  
5 Chicago).

6 (d) To enter into contracts treating in any manner with  
7 the objects and purposes of this Act.

8 (e) To lease any buildings to the Adjutant General of  
9 the State of Illinois for the use of the Illinois National  
10 Guard or the Illinois Naval Militia.

11 (f) To exercise the right of eminent domain by  
12 condemnation proceedings in the manner provided by the  
13 Eminent Domain Act, including, with respect to Site B only,  
14 the authority to exercise quick take condemnation by  
15 immediate vesting of title under Article 20 of the Eminent  
16 Domain Act, to acquire any privately owned real or personal  
17 property and, with respect to Site B only, public property  
18 used for rail transportation purposes (but no such taking  
19 of such public property shall, in the reasonable judgment  
20 of the owner, interfere with such rail transportation) for  
21 the lawful purposes of the Authority in Site A, at Navy  
22 Pier, and at Site B. Just compensation for property taken  
23 or acquired under this paragraph shall be paid in money or,  
24 notwithstanding any other provision of this Act and with  
25 the agreement of the owner of the property to be taken or  
26 acquired, the Authority may convey substitute property or

1 interests in property or enter into agreements with the  
2 property owner, including leases, licenses, or  
3 concessions, with respect to any property owned by the  
4 Authority, or may provide for other lawful forms of just  
5 compensation to the owner. Any property acquired in  
6 condemnation proceedings shall be used only as provided in  
7 this Act. Except as otherwise provided by law, the City of  
8 Chicago shall have a right of first refusal prior to any  
9 sale of any such property by the Authority to a third party  
10 other than substitute property. The Authority shall  
11 develop and implement a relocation plan for businesses  
12 displaced as a result of the Authority's acquisition of  
13 property. The relocation plan shall be substantially  
14 similar to provisions of the Uniform Relocation Assistance  
15 and Real Property Acquisition Act and regulations  
16 promulgated under that Act relating to assistance to  
17 displaced businesses. To implement the relocation plan the  
18 Authority may acquire property by purchase or gift or may  
19 exercise the powers authorized in this subsection (f),  
20 except the immediate vesting of title under Article 20 of  
21 the Eminent Domain Act, to acquire substitute private  
22 property within one mile of Site B for the benefit of  
23 displaced businesses located on property being acquired by  
24 the Authority. However, no such substitute property may be  
25 acquired by the Authority unless the mayor of the  
26 municipality in which the property is located certifies in

1 writing that the acquisition is consistent with the  
2 municipality's land use and economic development policies  
3 and goals. The acquisition of substitute property is  
4 declared to be for public use. In exercising the powers  
5 authorized in this subsection (f), the Authority shall use  
6 its best efforts to relocate businesses within the area of  
7 McCormick Place or, failing that, within the City of  
8 Chicago.

9 (g) To enter into contracts relating to construction  
10 projects which provide for the delivery by the contractor  
11 of a completed project, structure, improvement, or  
12 specific portion thereof, for a fixed maximum price, which  
13 contract may provide that the delivery of the project,  
14 structure, improvement, or specific portion thereof, for  
15 the fixed maximum price is insured or guaranteed by a third  
16 party capable of completing the construction.

17 (h) To enter into agreements with any person with  
18 respect to the use and occupancy of the grounds, buildings,  
19 and facilities of the Authority, including concession,  
20 license, and lease agreements on terms and conditions as  
21 the Authority determines. Notwithstanding Section 24,  
22 agreements with respect to the use and occupancy of the  
23 grounds, buildings, and facilities of the Authority for a  
24 term of more than one year shall be entered into in  
25 accordance with the procurement process provided for in  
26 Section 25.1.

1           (i) To enter into agreements with any person with  
2           respect to the operation and management of the grounds,  
3           buildings, and facilities of the Authority or the provision  
4           of goods and services on terms and conditions as the  
5           Authority determines.

6           (j) After conducting the procurement process provided  
7           for in Section 25.1, to enter into one or more contracts to  
8           provide for the design and construction of all or part of  
9           the Authority's Expansion Project grounds, buildings, and  
10          facilities. Any contract for design and construction of the  
11          Expansion Project shall be in the form authorized by  
12          subsection (g), shall be for a fixed maximum price not in  
13          excess of the funds that are authorized to be made  
14          available for those purposes during the term of the  
15          contract, and shall be entered into before commencement of  
16          construction.

17          (k) To enter into agreements, including project  
18          agreements with labor unions, that the Authority deems  
19          necessary to complete the Expansion Project or any other  
20          construction or improvement project in the most timely and  
21          efficient manner and without strikes, picketing, or other  
22          actions that might cause disruption or delay and thereby  
23          add to the cost of the project.

24          (l) To provide incentives to organizations and  
25          entities that agree to make use of the grounds, buildings,  
26          and facilities of the Authority for conventions, meetings,

1 or trade shows. The incentives may take the form of  
2 discounts from regular fees charged by the Authority,  
3 subsidies for or assumption of the costs incurred with  
4 respect to the convention, meeting, or trade show, or other  
5 inducements. The Authority shall be reimbursed by the  
6 Department of Commerce and Economic Opportunity for  
7 incentives that qualify under the provisions of Section  
8 605-725 of the Civil Administrative Code of Illinois.

9 No later than February 15 of each year, the Chairman of  
10 the Metropolitan Pier and Exposition Authority shall  
11 certify to the Department of Commerce and Economic  
12 Opportunity, the State Comptroller, and the State  
13 Treasurer the amounts provided during the previous  
14 calendar year as incentives for conventions, meetings, or  
15 trade shows that (i) have been approved by the Authority  
16 and the Department of Commerce and Economic Opportunity,  
17 (ii) demonstrate registered attendance in excess of 5,000  
18 individuals or in excess of 10,000 individuals, as  
19 appropriate, and (iii) but for the incentive, would not  
20 have used the facilities of the Authority for the  
21 convention, meeting, or trade show. The Department of  
22 Commerce and Economic Opportunity may audit the accuracy of  
23 the certification. Subject to appropriation, on July 15 of  
24 each year the Comptroller shall order transferred and the  
25 Treasurer shall transfer into the Metropolitan Pier and  
26 Exposition Authority Incentive Fund from the General

1 Revenue Fund the lesser of the amount certified by the  
2 Chairman or \$15,000,000 ~~\$10,000,000~~. In no case shall more  
3 than \$5,000,000 be used in any one year to reimburse  
4 incentives granted conventions, meetings, or trade shows  
5 with a registered attendance of more than 5,000 and less  
6 than 10,000. No later than 30 days after the transfer,  
7 amounts in the Fund shall be paid by the Department of  
8 Commerce and Economic Opportunity to the Authority to  
9 reimburse the Authority for incentives paid to attract  
10 large conventions, meetings, and trade shows to its  
11 facilities in the previous calendar year as provided in  
12 Section 605-725 of the Civil Administrative Code of  
13 Illinois. Provided that all amounts certified by the  
14 Authority have been paid, on the last day of each fiscal  
15 year moneys remaining in the Fund shall be transferred to  
16 the General Revenue Fund.

17 (m) To enter into contracts with any person conveying the  
18 naming rights or other intellectual property rights with  
19 respect to the grounds, buildings, and facilities of the  
20 Authority.

21 (n) To enter into grant agreements with the Chicago  
22 Convention and Tourism Bureau providing for the marketing of  
23 the convention facilities to large and small conventions,  
24 meetings, and trade shows, provided such agreements meet the  
25 requirements of Section 5.6 of this Act. Receipts of the  
26 Authority from the increase in the airport departure tax

1 authorized by Section 13(f) of this amendatory Act of the 96th  
2 General Assembly shall be granted to the Bureau for such  
3 purposes.

4 Nothing in this Act shall be construed to authorize the  
5 Authority to spend the proceeds of any bonds or notes issued  
6 under Section 13.2 or any taxes levied under Section 13 to  
7 construct a stadium to be leased to or used by professional  
8 sports teams.

9 (Source: P.A. 96-739, eff. 1-1-10.)

10 (70 ILCS 210/5.4 new)

11 Sec. 5.4. Exhibitor rights and work rule reforms.

12 (a) Legislative findings.

13 (1) The Authority is a political subdivision of the  
14 State of Illinois subject to the plenary authority of the  
15 General Assembly and was created for the benefit of the  
16 general public to promote business, industry, commerce,  
17 and tourism within the City of Chicago and the State of  
18 Illinois.

19 (2) The Authority owns and operates McCormick Place and  
20 Navy Pier, which have collectively 2.8 million square feet  
21 of exhibit hall space, 700,000 square feet of meeting room  
22 space.

23 (3) The Authority is a vital economic engine that  
24 annually generates 65,000 jobs and \$8 billion of economic

1 activity for the State of Illinois through the trade shows,  
2 conventions, and other meetings held and attended at  
3 McCormick Place and Navy Pier.

4 (4) The Authority supports the operation of McCormick  
5 Place and Navy Pier through not only fees on the rental of  
6 exhibit and meeting room space, electrical and utility  
7 service, food and beverage services, and parking, but also  
8 hotel room rates paid by persons staying at the  
9 Authority-owned hotel.

10 (5) The Authority has a compelling and proprietary  
11 interest in the success, competitiveness, and continued  
12 viability of McCormick Place and Navy Pier as the owner and  
13 operator of the convention facilities and its obligation to  
14 ensure that these facilities produce sufficient operating  
15 revenues.

16 (6) The Authority's convention facilities were  
17 constructed and renovated through the issuance of public  
18 bonds that are directly repaid by State hotel, auto rental,  
19 food and beverage, and airport and departure taxes paid  
20 principally by persons who attend, work at, exhibit, and  
21 provide goods and services to conventions, shows,  
22 exhibitions, and meetings at McCormick Place and Navy Pier.

23 (7) State law also dedicates State occupation and use  
24 tax revenues to fulfill debt service obligations on these  
25 bonds should State hotel, auto rental, food and beverage,  
26 and airport and departure taxes fail to generate sufficient

1 revenue.

2 (8) Through fiscal year 2010, \$55 million in State  
3 occupation and use taxes will have been allocated to make  
4 debt service payments on the Authority's bonds due to  
5 shortfalls in State hotel, auto rental, food and beverage,  
6 and airport and departure taxes. These shortfalls are  
7 expected to continue in future fiscal years and would  
8 require the annual dedication of approximately \$40 million  
9 in State occupation and use taxes to fulfill debt service  
10 payments.

11 (9) In 2009, managers of the International Plastics  
12 Showcase announced that 2009 was the last year they would  
13 host their exhibition at McCormick Place, as they had since  
14 1971, because union labor work rules and electric and food  
15 service costs make it uneconomical for the show managers  
16 and exhibitors to use McCormick Place as a convention venue  
17 as compared to convention facilities in Orlando, Florida  
18 and Las Vegas, Nevada. The exhibition used over 740,000  
19 square feet of exhibit space, attracted over 43,000  
20 attendees, generated \$4.8 million of revenues to McCormick  
21 Place, and raised over \$200,000 in taxes to pay debt  
22 service on convention facility bonds.

23 (10) After the International Plastics Showcase  
24 exhibition announced its departure, other conventions and  
25 exhibitions managers and exhibitors also stated that they  
26 would not return to McCormick Place and Navy Pier for the

1 same reasons cited by the International Plastics Showcase  
2 exhibition. In addition, still other managers and  
3 exhibitors stated that they would not select McCormick  
4 Place as a convention venue unless the union labor work  
5 rules and electrical and food service costs were made  
6 competitive with those in Orlando and Las Vegas.

7 (11) The General Assembly created the Joint Committee  
8 on the Metropolitan Pier and Exposition Authority to  
9 conduct hearings and obtain facts to determine how union  
10 labor work rules and electrical and food service costs make  
11 McCormick Place and Navy Pier uneconomical as a convention  
12 venue.

13 (12) Witness testimony and fact-gathering revealed  
14 that while the skilled labor provided by trade unions at  
15 McCormick Place and Navy Pier is second to none and is  
16 actually "exported" to work on conventions and exhibitions  
17 held in Orlando and Las Vegas, restrictive work rules on  
18 the activities show exhibitors may perform present  
19 exhibitors and show managers with an uninviting atmosphere  
20 and result in significantly higher costs than competing  
21 convention facilities.

22 (13) Witness testimony and fact-gathering also  
23 revealed that the mark-up on electrical and food service  
24 imposed by the Authority to generate operating revenue for  
25 McCormick Place and Navy Pier also substantially increased  
26 exhibitor and show organizer costs to the point of excess

1 when compared to competing convention facilities.

2 (14) Witness testimony and fact-gathering further  
3 revealed that the additional departure of conventions,  
4 exhibitions, and trade shows from Authority facilities  
5 threatens the continued economic viability of these  
6 facilities and the stability of sufficient tax revenues  
7 necessary to support debt service.

8 (15) In order to safeguard the Authority's and State of  
9 Illinois' shared compelling and proprietary interests in  
10 McCormick Place and Navy Pier and in response to local  
11 economic needs, the provisions contained in this Section  
12 set forth mandated changes and reforms to restore and  
13 ensure that (i) the Authority's facilities remain  
14 economically competitive with other convention venues and  
15 (ii) conventions, exhibitions, trade shows, and other  
16 meetings are attracted to and retained at Authority  
17 facilities by producing an exhibitor-friendly environment  
18 and by reducing costs for exhibitors and show managers.

19 (b) Definitions. As used in this Section:

20 "Booth" means the demarcated exhibit space of an  
21 exhibitor on Authority premises.

22 "Contractor" or "show contractor" means any person who  
23 contracts with the Authority, an exhibitor, or with the  
24 manager of a show to provide any services related to  
25 drayage, rigging, carpentry, decorating, electrical,

1 maintenance, mechanical, and food and beverage services or  
2 related trades and duties for shows on Authority premises.

3 "Exhibitor" or "show exhibitor" means any person who  
4 contracts with the Authority or with a manager or  
5 contractor of a show held or to be held on Authority  
6 premises.

7 "Exhibitor employee" means any person who has been  
8 employed by the exhibitor as a full-time employee for a  
9 minimum of 6 months before the show's opening date.

10 "Hand tools" means cordless tools, power tools, and  
11 other tools as determined by the Authority.

12 "Licensee" means any entity that uses the Authority's  
13 premises.

14 "Manager" or "show manager" means any person that owns  
15 or manages a show held or to be held on Authority premises.

16 "Personally owned vehicles" means the vehicles owned  
17 by show exhibitors or the show management, excluding  
18 commercially registered trucks, vans, and other vehicles  
19 as determined by the Authority.

20 "Premises" means grounds, buildings, and facilities of  
21 the Authority.

22 "Show" means a convention, exposition, trade show,  
23 event, or meeting held on Authority premises by a show  
24 manager or show contractor on behalf of a show manager.

25 "Union employees" means workers represented by a labor  
26 organization, as defined in the National Labor Relations

1 Act, providing skilled labor services to exhibitors, a show  
2 manager, or a show contractor on Authority premises.

3 (c) Exhibitor rights.

4 In order to control costs, increase the  
5 competitiveness, and promote and provide for the economic  
6 stability of Authority premises, all Authority contracts  
7 with exhibitors, contractors, and managers shall include  
8 the following minimum terms and conditions:

9 (1) Consistent with safety and the skills and training  
10 necessary to perform the task, as determined by the  
11 Authority, an exhibitor and exhibitor employees are  
12 permitted in a booth of any size with the use of the  
13 exhibitor's ladders and hand tools to:

14 (i) set-up and dismantle exhibits displayed on  
15 Authority premises;

16 (ii) assemble and disassemble materials,  
17 machinery, or equipment on Authority premises; and

18 (iii) install all signs, graphics, props,  
19 balloons, other decorative items, and the exhibitor's  
20 own drapery, including the skirting of exhibitor  
21 tables, on the Authority's premises.

22 (2) An exhibitor and exhibitor employees are permitted  
23 in a booth of any size to deliver, set-up, plug in,  
24 interconnect, and operate an exhibitor's electrical  
25 equipment, computers, audio-visual devices, and other

1 equipment.

2 (3) An exhibitor and exhibitor employees are permitted  
3 in a booth of any size to skid, position, and re-skid all  
4 exhibitor material, machinery, and equipment on Authority  
5 premises.

6 (4) An exhibitor and exhibitor employees are  
7 prohibited at any time from using scooters, forklifts,  
8 pallet jacks, condors, scissors lifts, motorized dollies,  
9 or similar motorized or hydraulic equipment on Authority  
10 premises.

11 (5) The Authority shall designate areas, in its  
12 discretion, where exhibitors may unload and load exhibitor  
13 materials from privately owned vehicles at Authority  
14 premises with the use of non-motorized hand trucks and  
15 dollies.

16 (6) On Monday through Friday for any consecutive 8-hour  
17 period during the hours of 6:00 a.m. and 10:00 p.m., union  
18 employees on Authority premises shall be paid  
19 straight-time hourly wages plus fringe benefits. Union  
20 employees shall be paid straight-time and a half hourly  
21 wages plus fringe benefits for labor services provided  
22 after any consecutive 8-hour period; provided, however,  
23 that between the hours of midnight and 6:00 a.m. union  
24 employees shall be paid double straight-time wages plus  
25 fringe benefits for labor services.

26 (7) On Monday through Friday for any consecutive 8-hour

1 period during the hours of 6:00 a.m. and 10:00 p.m., a show  
2 manager or contractor shall charge an exhibitor only for  
3 labor services provided by union employees on Authority  
4 premises based on straight-time hourly wages plus fringe  
5 benefits along with a reasonable mark-up. After any  
6 consecutive 8-hour period, a show manager or contractor  
7 shall charge an exhibitor only for labor services provided  
8 by union employees based on straight-time and a half hourly  
9 wages plus fringe benefits along with a reasonable mark-up;  
10 provided, however, that between the hours of midnight and  
11 6:00 a.m. a show manager or contractor shall charge an  
12 exhibitor only for labor services provided by union  
13 employees based on double straight-time wages plus fringe  
14 benefits along with a reasonable mark-up.

15 (8) On Saturdays for any consecutive 8-hour period,  
16 union employees on Authority premises shall be paid  
17 straight-time and a half hourly wages plus fringe benefits.  
18 After any consecutive 8-hour period, union employees on  
19 Authority premises shall be paid double straight-time  
20 hourly wages plus fringe benefits; provided, however, that  
21 between the hours of midnight and 6:00 a.m. union employees  
22 shall be paid double straight-time wages plus fringe  
23 benefits for labor services.

24 (9) On Saturdays for any consecutive 8-hour period, a  
25 show manager or contractor shall charge an exhibitor only  
26 for labor services provided by union employees on Authority

1 premises based on straight-time and a half hourly wages  
2 plus fringe benefits along with a reasonable mark-up. After  
3 any consecutive 8-hour period, a show manager or contractor  
4 shall charge an exhibitor only for labor services provided  
5 by union employees based on double straight-time hourly  
6 wages plus fringe benefits along with a reasonable mark-up;  
7 provided, however, that between the hours of midnight and  
8 6:00 a.m. a show manager or contractor shall charge an  
9 exhibitor only for labor services provided by union  
10 employees based on double straight-time wages plus fringe  
11 benefits along with a reasonable mark-up.

12 (10) On Sundays and on State and federal holidays,  
13 union employees on Authority premises shall be paid double  
14 straight-time hourly wages plus fringe benefits.

15 (11) On Sundays and on State and federal holidays, a  
16 show manager or contractor shall charge an exhibitor only  
17 for labor services provided by union employees on Authority  
18 premises based on double straight-time hourly wages plus  
19 fringe benefits along with a reasonable mark-up.

20 (12) The Authority has the power to determine, after  
21 consultation with the Advisory Council, the work  
22 jurisdiction and scope of work of union employees on  
23 Authority premises during the move-in, move-out, and run of  
24 a show, provided that any affected labor organization may  
25 contest the Authority's determination through a binding  
26 decision of an independent, third-party arbitrator. When

1 making the determination, the Authority or arbitrator, as  
2 the case may be, shall consider the training and skills  
3 required to perform the task, past practices on Authority  
4 premises, safety, and the need for efficiency and exhibitor  
5 satisfaction. These factors shall be considered in their  
6 totality and not in isolation. Nothing in this item permits  
7 the Authority to eliminate any labor organization  
8 representing union employees that provide labor services  
9 on the move-in, move-out, and run of the show as of the  
10 effective date of this amendatory Act of the 96th General  
11 Assembly.

12 (13) During the run of a show, all stewards of union  
13 employees shall be working stewards. Subject to the  
14 discretion of the Authority, no more than one working  
15 steward per labor organization representing union  
16 employees providing labor services on Authority premises  
17 shall be used per building and per show.

18 (14) An exhibitor or show manager may request by name  
19 specific union employees to provide labor services on  
20 Authority premises consistent with all State and federal  
21 laws. Union employees requested by an exhibitor shall take  
22 priority over union employees requested by a show manager.

23 (15) A show manager or show contractor on behalf of a  
24 show manager may retain an electrical contractor approved  
25 by the Authority or Authority-provisioned electrical  
26 services to provide electrical services on the premises. If

1 a show manager or show contractor on behalf of a show  
2 manager retains Authority-provisioned electrical services,  
3 then the Authority shall offer these services at a rate not  
4 to exceed the cost of providing those services.

5 (16) Crew sizes for any task or operation shall not  
6 exceed 2 persons unless, after consultation with the  
7 Advisory Council, the Authority determines otherwise based  
8 on the task, skills, and training required to perform the  
9 task and on safety.

10 (17) An exhibitor may bring food and beverages on the  
11 premises of the Authority for personal consumption.

12 (18) Show managers and contractors shall comply with  
13 any audit performed under subsection (e) of this Section.

14 (19) A show manager or contractor shall charge an  
15 exhibitor only for labor services provided by union  
16 employees on Authority premises on a minimum half-hour  
17 basis.

18 The Authority has the power to implement, enforce, and  
19 administer the exhibitor rights set forth in this subsection,  
20 including the promulgation of rules. The Authority also has the  
21 power to determine violations of this subsection and implement  
22 appropriate remedies, including, but not limited to, barring  
23 violators from Authority premises.

24 (d) Advisory Council.

25 (1) An Advisory Council is hereby established to ensure

1 an active and productive dialogue between all affected  
2 stakeholders to ensure exhibitor satisfaction for  
3 conventions, exhibitions, trade shows, and meetings held  
4 on Authority premises.

5 (2) The composition of the Council shall be determined  
6 by the Authority consistent with its existing practice for  
7 labor-management relations.

8 (3) The Council shall hold meetings no less than once  
9 every 90 days.

10 (e) Audit of exhibitor rights.

11 The Authority shall retain the services of a person to  
12 complete, at least twice per calendar year, a financial  
13 statement audit and compliance attestation examination to  
14 determine and verify that the exhibitor rights set forth in  
15 this Section have produced cost reductions for exhibitors and  
16 those cost reductions have been fairly passed along to  
17 exhibitors. The financial statement audit shall be performed in  
18 accordance with generally accepted auditing standards. The  
19 compliance attestation examination shall be (i) performed in  
20 accordance with attestation standards established by the  
21 American Institute of Certified Public Accountants and shall  
22 examine the compliance with the requirements set forth in this  
23 Section and (ii) conducted by a licensed public accounting  
24 firm, selected by the Authority from a list of firms  
25 prequalified to do business with the Illinois Auditor General.

1 Upon request, a show contractor or manager shall provide the  
2 Authority or person retained to provide auditing services with  
3 any information and other documentation reasonably necessary  
4 to perform the obligations set forth in this subsection. Upon  
5 completion, the report shall be submitted to the Authority and  
6 made publicly available on the Authority's website.

7 (f) Exhibitor service reforms. The Authority shall make every  
8 effort to substantially reduce exhibitor's costs for  
9 participating in shows.

10 (1) Any contract to provide food or beverage services  
11 in the buildings and facilities of the Authority, except  
12 Navy Pier, shall be provided at a rate not to exceed the  
13 cost established in the contract. The Board shall  
14 periodically review all food and beverage contracts.

15 (2) A department or unit of the Authority shall not  
16 serve as the exclusive provider of electrical services.

17 (3) Exhibitors shall receive a detailed statement of  
18 all costs associated with utility services, including the  
19 cost of labor, equipment, and materials.

20 (g) Severability. If any provision of this Section or its  
21 application to any person or circumstance is held invalid, the  
22 invalidity of that provision or application does not affect  
23 other provisions or applications of this Section that can be  
24 given effect without the invalid provision or application.

1 (70 ILCS 210/5.6 new)

2 Sec. 5.6. Marketing agreement.

3 (a) The Authority shall enter into a marketing agreement  
4 with a not-for-profit organization headquartered in Chicago  
5 and recognized by the Department of Commerce and Economic  
6 Opportunity as a certified local tourism and convention bureau  
7 entitled to receive State tourism grant funds, provided the  
8 bylaws of the organization establish a board of the  
9 organization that is comprised of 25 members serving 3-year  
10 staggered terms, including the following:

11 (1) a Chair of the board of the organization appointed  
12 by the Mayor of the City of Chicago from among the business  
13 and civic leaders of Chicago who are not engaged in the  
14 hospitality business or who have not served as a member of  
15 the Board or as chief executive officer of the Authority;

16 (2) the chairperson of the interim board or Board of  
17 the Authority, or his or her designee;

18 (3) no more than 5 members from the hotel industry;

19 (4) no more than 2 members from the restaurant or  
20 attractions industry;

21 (5) no more than 2 members employed by or representing  
22 an entity responsible for a trade show;

23 (6) no more than 2 members representing unions; and

24 (7) the Director of the Illinois Department of Commerce  
25 and Economic Opportunity, ex officio.

1       Persons with a real or apparent conflict of interest shall  
2 not be appointed to the board. Members of the board of the  
3 organization shall not serve more than 2 terms. The bylaws  
4 shall require the following: (i) that the Chair of the  
5 organization name no less than 5 and no more than 9 members to  
6 the Executive Committee of the organization, one of whom must  
7 be the chairperson of the interim board or Board of the  
8 Authority, and (ii) a provision concerning conflict of interest  
9 and a requirement that a member abstain from participating in  
10 board action if there is a threat to the independence of  
11 judgment created by any conflict of interest or if  
12 participation is likely to have a negative effect on public  
13 confidence in the integrity of the board.

14       (b) The Authority shall notify the Department of Revenue  
15 within 10 days after entering into a contract pursuant to this  
16 Section.

17       (70 ILCS 210/5.7 new)

18       Sec. 5.7. Naming rights.

19       (a) The Authority may grant naming rights to the grounds,  
20 buildings, and facilities of the Authority. The Authority shall  
21 have all powers necessary to grant the license and enter into  
22 any agreements and execute any documents necessary to exercise  
23 the authority granted by this Section. "Naming rights" under  
24 this Section means the right to associate the name or  
25 identifying mark of any person or entity with the name or

1 identity of the grounds, buildings, or facilities of the  
2 Authority.

3 (b) The Authority shall give notice that the Authority will  
4 accept proposals for the licensing of naming rights with  
5 respect to specified properties by publication in the Illinois  
6 Procurement Bulletin not less than 30 business days before the  
7 day upon which proposals will be accepted. The Authority shall  
8 give such other notice as deemed appropriate. Proposals shall  
9 not be sealed and shall be part of the public record. The  
10 Authority shall conduct open, competitive negotiations with  
11 those who have submitted proposals in order to obtain the  
12 highest and best competitively negotiated proposals that yield  
13 the most advantageous benefits and considerations to the  
14 Authority. Neither the name, logo, products, or services of the  
15 proposer shall be such as to bring disrepute upon the  
16 Authority. If a proposal satisfactory to the Authority is not  
17 negotiated, the Authority may give notice as provided in this  
18 subsection and accept additional proposals.

19 (c) The licensee shall have the authority to place signs,  
20 placards, imprints, or other identifying information on the  
21 grounds, buildings, or facilities of the Authority as specified  
22 in the license and only during the term of the license. The  
23 license may, but need not, require the Authority to refer to a  
24 property or other asset by the name of the licensee during the  
25 term of the license.

26 (d) A license of naming rights is non-transferable, except

1 to a successor entity of the licensee, and is non-renewable;  
2 however, the licensee is eligible to compete for a new license  
3 upon completion of the term of the agreement. A majority of the  
4 Board must approve any contract, lease, sale, conveyance,  
5 license, or other grant of rights to name buildings or  
6 facilities of the Authority. At least 25% of the total amount  
7 of license fees must be paid prior to the commencement of the  
8 term of the license and any balance shall be paid on a periodic  
9 schedule agreed to by the Authority.

10 (e) Any licensing fee or revenue as a result of naming  
11 rights shall be used as provided in Section 13(g) of this Act.

12 (70 ILCS 210/10.2 new)

13 Sec. 10.2. Bonding disclosure.

14 (a) Truth in borrowing disclosure. Within 60 business days  
15 after the issuance of any bonds under this Act, the Authority  
16 shall disclose the total principal and interest payments to be  
17 paid on the bonds over the full stated term of the bonds. The  
18 disclosure also shall include principal and interest payments  
19 to be made by each fiscal year over the full stated term of the  
20 bonds and total principal and interest payments to be made by  
21 each fiscal year on all other outstanding bonds issued under  
22 this Act over the full stated terms of those bonds. These  
23 disclosures shall be calculated assuming bonds are not redeemed  
24 or refunded prior to their stated maturities. Amounts included  
25 in these disclosures as payment of interest on variable rate

1 bonds shall be computed at an interest rate equal to the rate  
2 at which the variable rate bonds are first set upon issuance,  
3 plus 2.5%, after taking into account any credits permitted in  
4 the related indenture or other instrument against the amount of  
5 such interest for each fiscal year.

6 (b) Bond sale expenses disclosure. Within 60 business days  
7 after the issuance of any bonds under this Act, the Authority  
8 shall disclose all costs of issuance on each sale of bonds  
9 under this Act. The disclosure shall include, as applicable,  
10 the respective percentages of participation and compensation  
11 of each underwriter that is a member of the underwriting  
12 syndicate, legal counsel, financial advisors, and other  
13 professionals for the bond issue and an identification of all  
14 costs of issuance paid to minority owned businesses, female  
15 owned businesses, and businesses owned by persons with  
16 disabilities. The terms "minority owned businesses", "female  
17 owned businesses", and "business owned by a person with a  
18 disability" have the meanings given to those terms in the  
19 Business Enterprise for Minorities, Females, and Persons with  
20 Disabilities Act. In addition, the Authority shall provide  
21 copies of all contracts under which any costs of issuance are  
22 paid or to be paid to the Commission on Government Forecasting  
23 and Accountability within 60 business days after the issuance  
24 of bonds for which those costs are paid or to be paid. Instead  
25 of filing a second or subsequent copy of the same contract, the  
26 Authority may file a statement that specified costs are paid

1 under specified contracts filed earlier with the Commission.

2 (c) The disclosures required in this Section shall be  
3 published by posting the disclosures for no less than 30 days  
4 on the website of the Authority and shall be available to the  
5 public upon request. The Authority shall also provide the  
6 disclosures to the Governor's Office of Management and Budget,  
7 the Commission on Government Forecasting and Accountability,  
8 and the General Assembly.

9 (70 ILCS 210/13) (from Ch. 85, par. 1233)

10 Sec. 13. (a) The Authority shall not have power to levy  
11 taxes for any purpose, except as provided in subsections (b),  
12 (c), (d), (e), and (f).

13 (b) By ordinance the Authority shall, as soon as  
14 practicable after the effective date of this amendatory Act of  
15 1991, impose a Metropolitan Pier and Exposition Authority  
16 Retailers' Occupation Tax upon all persons engaged in the  
17 business of selling tangible personal property at retail within  
18 the territory described in this subsection at the rate of 1.0%  
19 of the gross receipts (i) from the sale of food, alcoholic  
20 beverages, and soft drinks sold for consumption on the premises  
21 where sold and (ii) from the sale of food, alcoholic beverages,  
22 and soft drinks sold for consumption off the premises where  
23 sold by a retailer whose principal source of gross receipts is  
24 from the sale of food, alcoholic beverages, and soft drinks  
25 prepared for immediate consumption.

1           The tax imposed under this subsection and all civil  
2 penalties that may be assessed as an incident to that tax shall  
3 be collected and enforced by the Illinois Department of  
4 Revenue. The Department shall have full power to administer and  
5 enforce this subsection, to collect all taxes and penalties so  
6 collected in the manner provided in this subsection, and to  
7 determine all rights to credit memoranda arising on account of  
8 the erroneous payment of tax or penalty under this subsection.  
9 In the administration of and compliance with this subsection,  
10 the Department and persons who are subject to this subsection  
11 shall have the same rights, remedies, privileges, immunities,  
12 powers, and duties, shall be subject to the same conditions,  
13 restrictions, limitations, penalties, exclusions, exemptions,  
14 and definitions of terms, and shall employ the same modes of  
15 procedure applicable to this Retailers' Occupation Tax as are  
16 prescribed in Sections 1, 2 through 2-65 (in respect to all  
17 provisions of those Sections other than the State rate of  
18 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
19 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
20 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until  
21 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,  
22 and, on and after January 1, 1994, all applicable provisions of  
23 the Uniform Penalty and Interest Act that are not inconsistent  
24 with this Act, as fully as if provisions contained in those  
25 Sections of the Retailers' Occupation Tax Act were set forth in  
26 this subsection.

1           Persons subject to any tax imposed under the authority  
2 granted in this subsection may reimburse themselves for their  
3 seller's tax liability under this subsection by separately  
4 stating that tax as an additional charge, which charge may be  
5 stated in combination, in a single amount, with State taxes  
6 that sellers are required to collect under the Use Tax Act,  
7 pursuant to bracket schedules as the Department may prescribe.  
8 The retailer filing the return shall, at the time of filing the  
9 return, pay to the Department the amount of tax imposed under  
10 this subsection, less a discount of 1.75%, which is allowed to  
11 reimburse the retailer for the expenses incurred in keeping  
12 records, preparing and filing returns, remitting the tax, and  
13 supplying data to the Department on request.

14           Whenever the Department determines that a refund should be  
15 made under this subsection to a claimant instead of issuing a  
16 credit memorandum, the Department shall notify the State  
17 Comptroller, who shall cause a warrant to be drawn for the  
18 amount specified and to the person named in the notification  
19 from the Department. The refund shall be paid by the State  
20 Treasurer out of the Metropolitan Pier and Exposition Authority  
21 trust fund held by the State Treasurer as trustee for the  
22 Authority.

23           Nothing in this subsection authorizes the Authority to  
24 impose a tax upon the privilege of engaging in any business  
25 that under the Constitution of the United States may not be  
26 made the subject of taxation by this State.

1           The Department shall forthwith pay over to the State  
2 Treasurer, ex officio, as trustee for the Authority, all taxes  
3 and penalties collected under this subsection for deposit into  
4 a trust fund held outside of the State Treasury. On or before  
5 the 25th day of each calendar month, the Department shall  
6 prepare and certify to the Comptroller the amounts to be paid  
7 under subsection (g) of this Section, which shall be the  
8 amounts, not including credit memoranda, collected under this  
9 subsection during the second preceding calendar month by the  
10 Department, less any amounts determined by the Department to be  
11 necessary for the payment of refunds and less 2% of such  
12 balance, which sum shall be deposited by the State Treasurer  
13 into the Tax Compliance and Administration Fund in the State  
14 Treasury from which it shall be appropriated to the Department  
15 to cover the costs of the Department in administering and  
16 enforcing the provisions of this subsection. Within 10 days  
17 after receipt by the Comptroller of the certification, the  
18 Comptroller shall cause the orders to be drawn for the  
19 remaining amounts, and the Treasurer shall administer those  
20 amounts as required in subsection (g).

21           A certificate of registration issued by the Illinois  
22 Department of Revenue to a retailer under the Retailers'  
23 Occupation Tax Act shall permit the registrant to engage in a  
24 business that is taxed under the tax imposed under this  
25 subsection, and no additional registration shall be required  
26 under the ordinance imposing the tax or under this subsection.

1           A certified copy of any ordinance imposing or discontinuing  
2 any tax under this subsection or effecting a change in the rate  
3 of that tax shall be filed with the Department, whereupon the  
4 Department shall proceed to administer and enforce this  
5 subsection on behalf of the Authority as of the first day of  
6 the third calendar month following the date of filing.

7           The tax authorized to be levied under this subsection may  
8 be levied within all or any part of the following described  
9 portions of the metropolitan area:

10           (1) that portion of the City of Chicago located within  
11 the following area: Beginning at the point of intersection  
12 of the Cook County - DuPage County line and York Road, then  
13 North along York Road to its intersection with Touhy  
14 Avenue, then east along Touhy Avenue to its intersection  
15 with the Northwest Tollway, then southeast along the  
16 Northwest Tollway to its intersection with Lee Street, then  
17 south along Lee Street to Higgins Road, then south and east  
18 along Higgins Road to its intersection with Mannheim Road,  
19 then south along Mannheim Road to its intersection with  
20 Irving Park Road, then west along Irving Park Road to its  
21 intersection with the Cook County - DuPage County line,  
22 then north and west along the county line to the point of  
23 beginning; and

24           (2) that portion of the City of Chicago located within  
25 the following area: Beginning at the intersection of West  
26 55th Street with Central Avenue, then east along West 55th

1 Street to its intersection with South Cicero Avenue, then  
2 south along South Cicero Avenue to its intersection with  
3 West 63rd Street, then west along West 63rd Street to its  
4 intersection with South Central Avenue, then north along  
5 South Central Avenue to the point of beginning; and

6 (3) that portion of the City of Chicago located within  
7 the following area: Beginning at the point 150 feet west of  
8 the intersection of the west line of North Ashland Avenue  
9 and the north line of West Diversey Avenue, then north 150  
10 feet, then east along a line 150 feet north of the north  
11 line of West Diversey Avenue extended to the shoreline of  
12 Lake Michigan, then following the shoreline of Lake  
13 Michigan (including Navy Pier and all other improvements  
14 fixed to land, docks, or piers) to the point where the  
15 shoreline of Lake Michigan and the Adlai E. Stevenson  
16 Expressway extended east to that shoreline intersect, then  
17 west along the Adlai E. Stevenson Expressway to a point 150  
18 feet west of the west line of South Ashland Avenue, then  
19 north along a line 150 feet west of the west line of South  
20 and North Ashland Avenue to the point of beginning.

21 The tax authorized to be levied under this subsection may  
22 also be levied on food, alcoholic beverages, and soft drinks  
23 sold on boats and other watercraft departing from and returning  
24 to the shoreline of Lake Michigan (including Navy Pier and all  
25 other improvements fixed to land, docks, or piers) described in  
26 item (3).

1           (c) By ordinance the Authority shall, as soon as  
2 practicable after the effective date of this amendatory Act of  
3 1991, impose an occupation tax upon all persons engaged in the  
4 corporate limits of the City of Chicago in the business of  
5 renting, leasing, or letting rooms in a hotel, as defined in  
6 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
7 the gross rental receipts from the renting, leasing, or letting  
8 of hotel rooms within the City of Chicago, excluding, however,  
9 from gross rental receipts the proceeds of renting, leasing, or  
10 letting to permanent residents of a hotel, as defined in that  
11 Act. Gross rental receipts shall not include charges that are  
12 added on account of the liability arising from any tax imposed  
13 by the State or any governmental agency on the occupation of  
14 renting, leasing, or letting rooms in a hotel.

15           The tax imposed by the Authority under this subsection and  
16 all civil penalties that may be assessed as an incident to that  
17 tax shall be collected and enforced by the Illinois Department  
18 of Revenue. The certificate of registration that is issued by  
19 the Department to a lessor under the Hotel Operators'  
20 Occupation Tax Act shall permit that registrant to engage in a  
21 business that is taxable under any ordinance enacted under this  
22 subsection without registering separately with the Department  
23 under that ordinance or under this subsection. The Department  
24 shall have full power to administer and enforce this  
25 subsection, to collect all taxes and penalties due under this  
26 subsection, to dispose of taxes and penalties so collected in

1 the manner provided in this subsection, and to determine all  
2 rights to credit memoranda arising on account of the erroneous  
3 payment of tax or penalty under this subsection. In the  
4 administration of and compliance with this subsection, the  
5 Department and persons who are subject to this subsection shall  
6 have the same rights, remedies, privileges, immunities,  
7 powers, and duties, shall be subject to the same conditions,  
8 restrictions, limitations, penalties, and definitions of  
9 terms, and shall employ the same modes of procedure as are  
10 prescribed in the Hotel Operators' Occupation Tax Act (except  
11 where that Act is inconsistent with this subsection), as fully  
12 as if the provisions contained in the Hotel Operators'  
13 Occupation Tax Act were set out in this subsection.

14 Whenever the Department determines that a refund should be  
15 made under this subsection to a claimant instead of issuing a  
16 credit memorandum, the Department shall notify the State  
17 Comptroller, who shall cause a warrant to be drawn for the  
18 amount specified and to the person named in the notification  
19 from the Department. The refund shall be paid by the State  
20 Treasurer out of the Metropolitan Pier and Exposition Authority  
21 trust fund held by the State Treasurer as trustee for the  
22 Authority.

23 Persons subject to any tax imposed under the authority  
24 granted in this subsection may reimburse themselves for their  
25 tax liability for that tax by separately stating that tax as an  
26 additional charge, which charge may be stated in combination,

1 in a single amount, with State taxes imposed under the Hotel  
2 Operators' Occupation Tax Act, the municipal tax imposed under  
3 Section 8-3-13 of the Illinois Municipal Code, and the tax  
4 imposed under Section 19 of the Illinois Sports Facilities  
5 Authority Act.

6 The person filing the return shall, at the time of filing  
7 the return, pay to the Department the amount of tax, less a  
8 discount of 2.1% or \$25 per calendar year, whichever is  
9 greater, which is allowed to reimburse the operator for the  
10 expenses incurred in keeping records, preparing and filing  
11 returns, remitting the tax, and supplying data to the  
12 Department on request.

13 The Department shall forthwith pay over to the State  
14 Treasurer, ex officio, as trustee for the Authority, all taxes  
15 and penalties collected under this subsection for deposit into  
16 a trust fund held outside the State Treasury. On or before the  
17 25th day of each calendar month, the Department shall certify  
18 to the Comptroller the amounts to be paid under subsection (g)  
19 of this Section, which shall be the amounts (not including  
20 credit memoranda) collected under this subsection during the  
21 second preceding calendar month by the Department, less any  
22 amounts determined by the Department to be necessary for  
23 payment of refunds. Within 10 days after receipt by the  
24 Comptroller of the Department's certification, the Comptroller  
25 shall cause the orders to be drawn for such amounts, and the  
26 Treasurer shall administer those amounts as required in

1 subsection (g).

2 A certified copy of any ordinance imposing or discontinuing  
3 a tax under this subsection or effecting a change in the rate  
4 of that tax shall be filed with the Illinois Department of  
5 Revenue, whereupon the Department shall proceed to administer  
6 and enforce this subsection on behalf of the Authority as of  
7 the first day of the third calendar month following the date of  
8 filing.

9 (d) By ordinance the Authority shall, as soon as  
10 practicable after the effective date of this amendatory Act of  
11 1991, impose a tax upon all persons engaged in the business of  
12 renting automobiles in the metropolitan area at the rate of 6%  
13 of the gross receipts from that business, except that no tax  
14 shall be imposed on the business of renting automobiles for use  
15 as taxicabs or in livery service. The tax imposed under this  
16 subsection and all civil penalties that may be assessed as an  
17 incident to that tax shall be collected and enforced by the  
18 Illinois Department of Revenue. The certificate of  
19 registration issued by the Department to a retailer under the  
20 Retailers' Occupation Tax Act or under the Automobile Renting  
21 Occupation and Use Tax Act shall permit that person to engage  
22 in a business that is taxable under any ordinance enacted under  
23 this subsection without registering separately with the  
24 Department under that ordinance or under this subsection. The  
25 Department shall have full power to administer and enforce this  
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in  
2 the manner provided in this subsection, and to determine all  
3 rights to credit memoranda arising on account of the erroneous  
4 payment of tax or penalty under this subsection. In the  
5 administration of and compliance with this subsection, the  
6 Department and persons who are subject to this subsection shall  
7 have the same rights, remedies, privileges, immunities,  
8 powers, and duties, be subject to the same conditions,  
9 restrictions, limitations, penalties, and definitions of  
10 terms, and employ the same modes of procedure as are prescribed  
11 in Sections 2 and 3 (in respect to all provisions of those  
12 Sections other than the State rate of tax; and in respect to  
13 the provisions of the Retailers' Occupation Tax Act referred to  
14 in those Sections, except as to the disposition of taxes and  
15 penalties collected, except for the provision allowing  
16 retailers a deduction from the tax to cover certain costs, and  
17 except that credit memoranda issued under this subsection may  
18 not be used to discharge any State tax liability) of the  
19 Automobile Renting Occupation and Use Tax Act, as fully as if  
20 provisions contained in those Sections of that Act were set  
21 forth in this subsection.

22 Persons subject to any tax imposed under the authority  
23 granted in this subsection may reimburse themselves for their  
24 tax liability under this subsection by separately stating that  
25 tax as an additional charge, which charge may be stated in  
26 combination, in a single amount, with State tax that sellers

1 are required to collect under the Automobile Renting Occupation  
2 and Use Tax Act, pursuant to bracket schedules as the  
3 Department may prescribe.

4 Whenever the Department determines that a refund should be  
5 made under this subsection to a claimant instead of issuing a  
6 credit memorandum, the Department shall notify the State  
7 Comptroller, who shall cause a warrant to be drawn for the  
8 amount specified and to the person named in the notification  
9 from the Department. The refund shall be paid by the State  
10 Treasurer out of the Metropolitan Pier and Exposition Authority  
11 trust fund held by the State Treasurer as trustee for the  
12 Authority.

13 The Department shall forthwith pay over to the State  
14 Treasurer, ex officio, as trustee, all taxes and penalties  
15 collected under this subsection for deposit into a trust fund  
16 held outside the State Treasury. On or before the 25th day of  
17 each calendar month, the Department shall certify to the  
18 Comptroller the amounts to be paid under subsection (g) of this  
19 Section (not including credit memoranda) collected under this  
20 subsection during the second preceding calendar month by the  
21 Department, less any amount determined by the Department to be  
22 necessary for payment of refunds. Within 10 days after receipt  
23 by the Comptroller of the Department's certification, the  
24 Comptroller shall cause the orders to be drawn for such  
25 amounts, and the Treasurer shall administer those amounts as  
26 required in subsection (g).

1           Nothing in this subsection authorizes the Authority to  
2 impose a tax upon the privilege of engaging in any business  
3 that under the Constitution of the United States may not be  
4 made the subject of taxation by this State.

5           A certified copy of any ordinance imposing or discontinuing  
6 a tax under this subsection or effecting a change in the rate  
7 of that tax shall be filed with the Illinois Department of  
8 Revenue, whereupon the Department shall proceed to administer  
9 and enforce this subsection on behalf of the Authority as of  
10 the first day of the third calendar month following the date of  
11 filing.

12           (e) By ordinance the Authority shall, as soon as  
13 practicable after the effective date of this amendatory Act of  
14 1991, impose a tax upon the privilege of using in the  
15 metropolitan area an automobile that is rented from a rentor  
16 outside Illinois and is titled or registered with an agency of  
17 this State's government at a rate of 6% of the rental price of  
18 that automobile, except that no tax shall be imposed on the  
19 privilege of using automobiles rented for use as taxicabs or in  
20 livery service. The tax shall be collected from persons whose  
21 Illinois address for titling or registration purposes is given  
22 as being in the metropolitan area. The tax shall be collected  
23 by the Department of Revenue for the Authority. The tax must be  
24 paid to the State or an exemption determination must be  
25 obtained from the Department of Revenue before the title or  
26 certificate of registration for the property may be issued. The

1 tax or proof of exemption may be transmitted to the Department  
2 by way of the State agency with which or State officer with  
3 whom the tangible personal property must be titled or  
4 registered if the Department and that agency or State officer  
5 determine that this procedure will expedite the processing of  
6 applications for title or registration.

7 The Department shall have full power to administer and  
8 enforce this subsection, to collect all taxes, penalties, and  
9 interest due under this subsection, to dispose of taxes,  
10 penalties, and interest so collected in the manner provided in  
11 this subsection, and to determine all rights to credit  
12 memoranda or refunds arising on account of the erroneous  
13 payment of tax, penalty, or interest under this subsection. In  
14 the administration of and compliance with this subsection, the  
15 Department and persons who are subject to this subsection shall  
16 have the same rights, remedies, privileges, immunities,  
17 powers, and duties, be subject to the same conditions,  
18 restrictions, limitations, penalties, and definitions of  
19 terms, and employ the same modes of procedure as are prescribed  
20 in Sections 2 and 4 (except provisions pertaining to the State  
21 rate of tax; and in respect to the provisions of the Use Tax  
22 Act referred to in that Section, except provisions concerning  
23 collection or refunding of the tax by retailers, except the  
24 provisions of Section 19 pertaining to claims by retailers,  
25 except the last paragraph concerning refunds, and except that  
26 credit memoranda issued under this subsection may not be used

1 to discharge any State tax liability) of the Automobile Renting  
2 Occupation and Use Tax Act, as fully as if provisions contained  
3 in those Sections of that Act were set forth in this  
4 subsection.

5 Whenever the Department determines that a refund should be  
6 made under this subsection to a claimant instead of issuing a  
7 credit memorandum, the Department shall notify the State  
8 Comptroller, who shall cause a warrant to be drawn for the  
9 amount specified and to the person named in the notification  
10 from the Department. The refund shall be paid by the State  
11 Treasurer out of the Metropolitan Pier and Exposition Authority  
12 trust fund held by the State Treasurer as trustee for the  
13 Authority.

14 The Department shall forthwith pay over to the State  
15 Treasurer, ex officio, as trustee, all taxes, penalties, and  
16 interest collected under this subsection for deposit into a  
17 trust fund held outside the State Treasury. On or before the  
18 25th day of each calendar month, the Department shall certify  
19 to the State Comptroller the amounts to be paid under  
20 subsection (g) of this Section, which shall be the amounts (not  
21 including credit memoranda) collected under this subsection  
22 during the second preceding calendar month by the Department,  
23 less any amounts determined by the Department to be necessary  
24 for payment of refunds. Within 10 days after receipt by the  
25 State Comptroller of the Department's certification, the  
26 Comptroller shall cause the orders to be drawn for such

1 amounts, and the Treasurer shall administer those amounts as  
2 required in subsection (g).

3 A certified copy of any ordinance imposing or discontinuing  
4 a tax or effecting a change in the rate of that tax shall be  
5 filed with the Illinois Department of Revenue, whereupon the  
6 Department shall proceed to administer and enforce this  
7 subsection on behalf of the Authority as of the first day of  
8 the third calendar month following the date of filing.

9 (f) By ordinance the Authority shall, as soon as  
10 practicable after the effective date of this amendatory Act of  
11 1991, impose an occupation tax on all persons, other than a  
12 governmental agency, engaged in the business of providing  
13 ground transportation for hire to passengers in the  
14 metropolitan area at a rate of (i) \$4 ~~\$2~~ per taxi or livery  
15 vehicle departure with passengers for hire from commercial  
16 service airports in the metropolitan area, (ii) for each  
17 departure with passengers for hire from a commercial service  
18 airport in the metropolitan area in a bus or van operated by a  
19 person other than a person described in item (iii): \$18 ~~\$9~~ per  
20 bus or van with a capacity of 1-12 passengers, \$36 ~~\$18~~ per bus  
21 or van with a capacity of 13-24 passengers, and \$54 ~~\$27~~ per bus  
22 or van with a capacity of over 24 passengers, and (iii) for  
23 each departure with passengers for hire from a commercial  
24 service airport in the metropolitan area in a bus or van  
25 operated by a person regulated by the Interstate Commerce  
26 Commission or Illinois Commerce Commission, operating

1 scheduled service from the airport, and charging fares on a per  
2 passenger basis: \$2 ~~\$1~~ per passenger for hire in each bus or  
3 van. The term "commercial service airports" means those  
4 airports receiving scheduled passenger service and enplaning  
5 more than 100,000 passengers per year.

6 In the ordinance imposing the tax, the Authority may  
7 provide for the administration and enforcement of the tax and  
8 the collection of the tax from persons subject to the tax as  
9 the Authority determines to be necessary or practicable for the  
10 effective administration of the tax. The Authority may enter  
11 into agreements as it deems appropriate with any governmental  
12 agency providing for that agency to act as the Authority's  
13 agent to collect the tax.

14 In the ordinance imposing the tax, the Authority may  
15 designate a method or methods for persons subject to the tax to  
16 reimburse themselves for the tax liability arising under the  
17 ordinance (i) by separately stating the full amount of the tax  
18 liability as an additional charge to passengers departing the  
19 airports, (ii) by separately stating one-half of the tax  
20 liability as an additional charge to both passengers departing  
21 from and to passengers arriving at the airports, or (iii) by  
22 some other method determined by the Authority.

23 All taxes, penalties, and interest collected under any  
24 ordinance adopted under this subsection, less any amounts  
25 determined to be necessary for the payment of refunds and less  
26 the taxes, penalties, and interest attributable to any increase

1 in the rate of tax authorized by this amendatory Act of the  
2 96th General Assembly, shall be paid forthwith to the State  
3 Treasurer, ex officio, for deposit into a trust fund held  
4 outside the State Treasury and shall be administered by the  
5 State Treasurer as provided in subsection (g) of this Section.  
6 All taxes, penalties, and interest attributable to any increase  
7 in the rate of tax authorized by this amendatory Act of the  
8 96th General Assembly shall be paid by the State Treasurer as  
9 follows: 25% for deposit into the Convention Center Support  
10 Fund, to be used by the Village of Rosemont for the repair,  
11 maintenance, and improvement of the Donald E. Stephens  
12 Convention Center and for debt service on debt instruments  
13 issued for those purposes by the village and 75% to the  
14 Authority to be used for grants to an organization meeting the  
15 qualifications set out in Section 5.6 of this Act, provided the  
16 Metropolitan Pier and Exposition Authority has entered into a  
17 marketing agreement with such an organization.

18 (g) Amounts deposited from the proceeds of taxes imposed by  
19 the Authority under subsections (b), (c), (d), (e), and (f) of  
20 this Section and amounts deposited under Section 19 of the  
21 Illinois Sports Facilities Authority Act shall be held in a  
22 trust fund outside the State Treasury and shall be administered  
23 by the Treasurer as follows:

24 (1) An amount necessary for the payment of refunds with  
25 respect to those taxes shall be retained in the trust fund  
26 and used for those payments.

1           (2) On July 20 and on the 20th of each month  
2           thereafter, provided that the amount requested in the  
3           annual certificate of the Chairman of the Authority filed  
4           under Section 8.25f of the State Finance Act has been  
5           appropriated for payment to the Authority, 1/8 of the local  
6           tax transfer amount, together with any cumulative  
7           deficiencies in the amounts transferred into the McCormick  
8           Place Expansion Project Fund under this subparagraph (2)  
9           during the fiscal year for which the certificate has been  
10           filed, shall be transferred from the trust fund into the  
11           McCormick Place Expansion Project Fund in the State  
12           treasury until 100% of the local tax transfer amount has  
13           been so transferred. "Local tax transfer amount" shall mean  
14           the amount requested in the annual certificate, minus the  
15           reduction amount. "Reduction amount" shall mean \$41.7  
16           million in fiscal year 2011, \$36.7 million in fiscal year  
17           2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
18           fiscal year 2014, and \$31.7 million in each fiscal year  
19           thereafter until 2032, provided that the reduction amount  
20           shall be reduced by (i) the amount certified by the  
21           Authority to the State Comptroller and State Treasurer  
22           under Section 8.25 of the State Finance Act, as amended,  
23           with respect to that fiscal year and (ii) in any fiscal  
24           year in which the amounts deposited in the trust fund under  
25           this Section exceed \$318.3 million, exclusive of amounts  
26           set aside for refunds and for the reserve account, one

1 dollar for each dollar of the deposits in the trust fund  
2 above \$318.3 million with respect to that year, exclusive  
3 of amounts set aside for refunds and for the reserve  
4 account.

5 (3) On July 20, 2010, the Comptroller shall certify to  
6 the Governor, the Treasurer, and the Chairman of the  
7 Authority the 2010 deficiency amount, which means the  
8 cumulative amount of transfers that were due from the trust  
9 fund to the McCormick Place Expansion Project Fund in  
10 fiscal years 2008, 2009, and 2010 under Section 13(q) of  
11 this Act, as it existed prior to the effective date of this  
12 amendatory Act of the 96th General Assembly, but not made.  
13 On July 20, 2011 and on July 20 of each year through July  
14 20, 2014, the Treasurer shall calculate for the previous  
15 fiscal year the surplus revenues in the trust fund and pay  
16 that amount to the Authority. On July 20, 2015 and on July  
17 20 of each year thereafter, as long as bonds and notes  
18 issued under Section 13.2 or bonds and notes issued to  
19 refund those bonds and notes are outstanding, the Treasurer  
20 shall calculate for the previous fiscal year the surplus  
21 revenues in the trust fund and pay one-half of that amount  
22 to the State Treasurer for deposit into the General Revenue  
23 Fund until the 2010 deficiency amount has been paid and  
24 shall pay the balance of the surplus revenues to the  
25 Authority. "Surplus revenues" means the amounts remaining  
26 in the trust fund on June 30 of the previous fiscal year

1 (A) after the State Treasurer has set aside in the trust  
2 fund (i) amounts retained for refunds under subparagraph  
3 (1) and (ii) any amounts necessary to meet the reserve  
4 account amount and (B) after the State Treasurer has  
5 transferred from the trust fund to the General Revenue Fund  
6 100% of any post-2010 deficiency amount. "Reserve account  
7 amount" means \$15 million in fiscal year 2011 and \$30  
8 million in each fiscal year thereafter. The reserve account  
9 amount shall be set aside in the trust fund and used as a  
10 reserve to be transferred to the McCormick Place Expansion  
11 Project Fund in the event the proceeds of taxes imposed  
12 under this Section 13 are not sufficient to fund the  
13 transfer required in subparagraph (2). "Post-2010  
14 deficiency amount" means any deficiency in transfers from  
15 the trust fund to the McCormick Place Expansion Project  
16 Fund with respect to fiscal years 2011 and thereafter. It  
17 is the intention of this subparagraph (3) that no surplus  
18 revenues shall be paid to the Authority with respect to any  
19 year in which a post-2010 deficiency amount has not been  
20 satisfied by the Authority.

21 Moneys received by the Authority as surplus revenues may be  
22 used (i) for the purposes of paying debt service on the bonds  
23 and notes issued by the Authority, including early redemption  
24 of those bonds or notes, (ii) for the purposes of repair,  
25 replacement, and improvement of the grounds, buildings, and  
26 facilities of the Authority, and (iii) for the corporate

1 purposes of the Authority in fiscal years 2011 through 2015 in  
2 an amount not to exceed \$20,000,000 annually or \$80,000,000  
3 total, which amount shall be reduced \$0.75 for each dollar of  
4 the receipts of the Authority in that year from any contract  
5 entered into with respect to naming rights at McCormick Place  
6 under Section 5(m) of this Act. When bonds and notes issued  
7 under Section 13.2, or bonds or notes issued to refund those  
8 bonds and notes, are no longer outstanding, the balance in the  
9 trust fund shall be paid to the Authority. ~~first, an amount~~  
10 ~~necessary for the payment of refunds shall be retained in the~~  
11 ~~trust fund; second, the balance of the proceeds deposited in~~  
12 ~~the trust fund during fiscal year 1993 shall be retained in the~~  
13 ~~trust fund during that year and thereafter shall be~~  
14 ~~administered as a reserve to fund the deposits required in item~~  
15 ~~"third"; third, beginning July 20, 1993, and continuing each~~  
16 ~~month thereafter, provided that the amount requested in the~~  
17 ~~certificate of the Chairman of the Authority filed under~~  
18 ~~Section 8.25f of the State Finance Act has been appropriated~~  
19 ~~for payment to the Authority, 1/8 of the annual amount~~  
20 ~~requested in that certificate together with any cumulative~~  
21 ~~deficiencies shall be transferred from the trust fund into the~~  
22 ~~McCormick Place Expansion Project Fund in the State Treasury~~  
23 ~~until 100% of the amount requested in that certificate plus any~~  
24 ~~cumulative deficiencies in the amounts transferred into the~~  
25 ~~McCormick Place Expansion Project Fund under this item "third",~~  
26 ~~have been so transferred; fourth, the balance shall be~~

1 ~~maintained in the trust fund; fifth, on July 20, 1994, and on~~  
2 ~~July 20 of each year thereafter the Treasurer shall calculate~~  
3 ~~for the previous fiscal year the surplus revenues in the trust~~  
4 ~~fund and pay that amount to the Authority. "Surplus revenues"~~  
5 ~~shall mean the difference between the amount in the trust fund~~  
6 ~~on June 30 of the fiscal year previous to the current fiscal~~  
7 ~~year (excluding amounts retained for refunds under item~~  
8 ~~"first") minus the amount deposited in the trust fund during~~  
9 ~~fiscal year 1993 under item "second". Moneys received by the~~  
10 ~~Authority under item "fifth" may be used solely for the~~  
11 ~~purposes of paying debt service on the bonds and notes issued~~  
12 ~~by the Authority, including early redemption of those bonds or~~  
13 ~~notes, and for the purposes of repair, replacement, and~~  
14 ~~improvement of the grounds, buildings, and facilities of the~~  
15 ~~Authority; provided that any moneys in excess of \$50,000,000~~  
16 ~~held by the Authority as of June 30 in any fiscal year and~~  
17 ~~received by the Authority under item "fifth" shall be used~~  
18 ~~solely for paying the debt service on or early redemption of~~  
19 ~~the Authority's bonds or notes. When bonds and notes issued~~  
20 ~~under Section 13.2, or bonds or notes issued to refund those~~  
21 ~~bonds and notes, are no longer outstanding, the balance in the~~  
22 ~~trust fund shall be paid to the Authority.~~

23 (h) The ordinances imposing the taxes authorized by this  
24 Section shall be repealed when bonds and notes issued under  
25 Section 13.2 or bonds and notes issued to refund those bonds  
26 and notes are no longer outstanding.

1 (Source: P.A. 90-612, eff. 7-8-98.)

2 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

3 Sec. 13.2. The McCormick Place Expansion Project Fund is  
4 created in the State Treasury. All moneys in the McCormick  
5 Place Expansion Project Fund are allocated to and shall be  
6 appropriated and used only for the purposes authorized by and  
7 subject to the limitations and conditions of this Section.  
8 Those amounts may be appropriated by law to the Authority for  
9 the purposes of paying the debt service requirements on all  
10 bonds and notes, including bonds and notes issued to refund or  
11 advance refund bonds and notes issued under this Section, Section 13.1,  
12 Section 13.1, or issued to refund or advance refund bonds and  
13 notes otherwise issued under this Act, (collectively referred  
14 to as "bonds") to be issued by the Authority under this Section  
15 in an aggregate original principal amount (excluding the amount  
16 of any bonds and notes issued to refund or advance refund bonds  
17 or notes issued under this Section and Section 13.1) not to  
18 exceed \$2,557,000,000 ~~\$2,107,000,000~~ for the purposes of  
19 carrying out and performing its duties and exercising its  
20 powers under this Act. The increased debt authorization  
21 provided by this amendatory Act of the 96th General Assembly  
22 shall be used solely for the purpose of hotel construction and  
23 related necessary capital improvements and other needed  
24 capital improvements to existing facilities. No bonds issued to  
25 refund or advance refund bonds issued under this Section may

1 mature later than 40 years from the date of issuance of the  
2 refunding or advance refunding bonds ~~the longest maturity date~~  
3 ~~of the series of bonds being refunded.~~ After the aggregate  
4 original principal amount of bonds authorized in this Section  
5 has been issued, the payment of any principal amount of such  
6 bonds does not authorize the issuance of additional bonds  
7 (except refunding bonds). Any bonds and notes issued under this  
8 Section in any year in which there is an outstanding "post-2010  
9 deficiency amount" as that term is defined in Section 13 (g) (3)  
10 of this Act shall provide for the payment to the State  
11 Treasurer of the amount of that deficiency.

12 On the first day of each month commencing after July 1,  
13 1993, amounts, if any, on deposit in the McCormick Place  
14 Expansion Project Fund shall, subject to appropriation, be paid  
15 in full to the Authority or, upon its direction, to the trustee  
16 or trustees for bondholders of bonds that by their terms are  
17 payable from the moneys received from the McCormick Place  
18 Expansion Project Fund, until an amount equal to 100% of the  
19 aggregate amount of the principal and interest in the fiscal  
20 year, including that pursuant to sinking fund requirements, has  
21 been so paid and deficiencies in reserves shall have been  
22 remedied.

23 The State of Illinois pledges to and agrees with the  
24 holders of the bonds of the Metropolitan Pier and Exposition  
25 Authority issued under this Section that the State will not  
26 limit or alter the rights and powers vested in the Authority by

1 this Act so as to impair the terms of any contract made by the  
2 Authority with those holders or in any way impair the rights  
3 and remedies of those holders until the bonds, together with  
4 interest thereon, interest on any unpaid installments of  
5 interest, and all costs and expenses in connection with any  
6 action or proceedings by or on behalf of those holders are  
7 fully met and discharged; provided that any increase in the Tax  
8 Act Amounts specified in Section 3 of the Retailers' Occupation  
9 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
10 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
11 required to be deposited into the Build Illinois Bond Account  
12 in the Build Illinois Fund pursuant to any law hereafter  
13 enacted shall not be deemed to impair the rights of such  
14 holders so long as the increase does not result in the  
15 aggregate debt service payable in the current or any future  
16 fiscal year of the State on all bonds issued pursuant to the  
17 Build Illinois Bond Act and the Metropolitan Pier and  
18 Exposition Authority Act and payable from tax revenues  
19 specified in Section 3 of the Retailers' Occupation Tax Act,  
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
21 Act, and Section 9 of the Service Occupation Tax Act exceeding  
22 33 1/3% of such tax revenues for the most recently completed  
23 fiscal year of the State at the time of such increase. In  
24 addition, the State pledges to and agrees with the holders of  
25 the bonds of the Authority issued under this Section that the  
26 State will not limit or alter the basis on which State funds

1 are to be paid to the Authority as provided in this Act or the  
2 use of those funds so as to impair the terms of any such  
3 contract; provided that any increase in the Tax Act Amounts  
4 specified in Section 3 of the Retailers' Occupation Tax Act,  
5 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
6 Act, and Section 9 of the Service Occupation Tax Act required  
7 to be deposited into the Build Illinois Bond Account in the  
8 Build Illinois Fund pursuant to any law hereafter enacted shall  
9 not be deemed to impair the terms of any such contract so long  
10 as the increase does not result in the aggregate debt service  
11 payable in the current or any future fiscal year of the State  
12 on all bonds issued pursuant to the Build Illinois Bond Act and  
13 the Metropolitan Pier and Exposition Authority Act and payable  
14 from tax revenues specified in Section 3 of the Retailers'  
15 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of  
16 the Service Use Tax Act, and Section 9 of the Service  
17 Occupation Tax Act exceeding 33 1/3% of such tax revenues for  
18 the most recently completed fiscal year of the State at the  
19 time of such increase. The Authority is authorized to include  
20 these pledges and agreements with the State in any contract  
21 with the holders of bonds issued under this Section.

22 The State shall not be liable on bonds of the Authority  
23 issued under this Section those bonds shall not be a debt of  
24 the State, and this Act shall not be construed as a guarantee  
25 by the State of the debts of the Authority. The bonds shall  
26 contain a statement to this effect on the face of the bonds.

1 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

2 (70 ILCS 210/14) (from Ch. 85, par. 1234)

3 Sec. 14. Board; compensation. The governing and  
4 administrative body of the Authority shall be a board known as  
5 the Metropolitan Pier and Exposition Board. On the effective  
6 date of this amendatory Act of the 96th General Assembly, the  
7 Trustee shall assume the duties and powers of the Board for a  
8 period of 18 months or until the Board is fully constituted,  
9 whichever is later. Any action requiring Board approval shall  
10 be deemed approved by the Board if the Trustee approves the  
11 action in accordance with Section 14.5. Beginning the first  
12 Monday of the month occurring 18 months after the effective  
13 date of this amendatory Act of the 96th General Assembly, the  
14 Board shall consist of 9 members. The Governor shall appoint 4  
15 members to the Board, subject to the advice and consent of the  
16 Senate. The Mayor shall appoint 4 members to the Board. At  
17 least one member of the Board shall represent the interests of  
18 labor and at least one member of the Board shall represent the  
19 interests of the convention industry. A majority of the members  
20 appointed by the Governor and Mayor shall appoint a ninth  
21 member to serve as the chairperson. The Board shall be fully  
22 constituted when a quorum has been appointed. The members of  
23 the board shall be individuals of generally recognized ability  
24 and integrity. No member of the Board may be (i) an officer or  
25 employee of, or a member of a board, commission or authority

1 of, the State, any unit of local government or any school  
2 district or (ii) a person who served on the Board prior to the  
3 effective date of this amendatory Act of the 96th General  
4 Assembly.

5 Of the initial members appointed by the Governor, one shall  
6 serve for a term expiring June 1, 2013, one shall serve for a  
7 term expiring June 1, 2014, one shall serve for a term expiring  
8 June 1, 2015, and one shall serve for a term expiring June 1,  
9 2016, as determined by the Governor. Of the initial members  
10 appointed by the Mayor, one shall serve for a term expiring  
11 June 1, 2013, one shall serve for a term expiring June 1, 2014,  
12 one shall serve for a term expiring June 1, 2015, and one shall  
13 serve for a term expiring June 1, 2016, as determined by the  
14 Mayor. The initial chairperson appointed by the Board shall  
15 serve a term for a term expiring June 1, 2015. Successors shall  
16 be appointed to 4-year terms. No person may be appointed to  
17 more than 2 terms.

18 Members of the Board ~~They~~ shall serve without compensation,  
19 but shall be reimbursed for actual expenses incurred by them in  
20 the performance of their duties. ~~However, any member of the~~  
21 ~~board who is appointed to the office of secretary-treasurer may~~  
22 ~~receive compensation for his or her services as such officer.~~

23 All members of the Board and employees of the Authority are  
24 subject to the Illinois Governmental Ethics Act, in accordance  
25 with its terms.

26 ~~Thirty days after the effective date of this amendatory Act~~

1 ~~of the 96th General Assembly, the Board shall consist of 7~~  
2 ~~interim members. The Board shall be fully constituted when a~~  
3 ~~quorum has been appointed.~~

4 (Source: P.A. 96-882, eff. 2-17-10.)

5 (70 ILCS 210/14.2 new)

6 Sec. 14.2. Ethical conduct.

7 (a) The Trustee, members of the interim board, members of  
8 the Board, and all employees of the Authority shall comply with  
9 the provisions of the Illinois Governmental Ethics Act and  
10 carry out duties and responsibilities in a manner that  
11 preserves the public trust and confidence in the Authority. The  
12 Trustee, members of the interim board, members of the Board,  
13 and all employees of the Authority, including the spouse and  
14 immediate family members of such person shall not:

15 (1) use or attempt to use their position to secure or  
16 attempt to secure any privilege, advantage, favor, or  
17 influence for himself or herself or others;

18 (2) accept for personal use any gift, gratuity,  
19 service, compensation, travel, lodging, or thing of value,  
20 with the exception of unsolicited items of an incidental  
21 nature, from any person, corporation, or entity doing  
22 business with the Authority;

23 (3) hold or pursue employment, office, position,  
24 business, or occupation that may conflict with his or her  
25 official duties;

1           (4) influence any person or corporation doing business  
2           with the Authority to hire or contract with any person or  
3           corporation for any compensated work;

4           (5) engage in any activity that constitutes a conflict  
5           of interest; or

6           (6) have a financial interest, directly or indirectly,  
7           in any contract or subcontract for the performance of any  
8           work for the Authority or a party to a contract with the  
9           Authority, except this does not apply to an interest in any  
10          such entity through an indirect means, such as through a  
11          mutual fund.

12          (b) The Board shall develop an annual ethics training  
13          program for members of the Board and all employees of the  
14          Authority.

15          (c) No Trustee, member on the interim board, Board, or an  
16          employee of the Authority, or spouse or immediate family member  
17          living with such person, shall, within a period of one year  
18          immediately after termination of service or employment,  
19          knowingly accept employment or receive compensation or fees for  
20          services from a person or entity if the member or employee  
21          participated personally or substantially in the award of a  
22          contract or in making a licensing decision.

23          (d) Notwithstanding any other provision of this Act, the  
24          Authority shall not enter into an agreement for consulting  
25          services with or provide compensation or fees for consulting  
26          services to the chief executive officer on April 1, 2010, a

1 member of the interim board on April 1, 2010, or any member of  
2 the interim board or Board appointed on or after the effective  
3 date of this amendatory Act of the 96th General Assembly.

4 (70 ILCS 210/14.5 new)

5 Sec. 14.5. Trustee of the Authority.

6 (a) Beginning on the effective date of this amendatory Act  
7 of the 96th General Assembly, the Authority shall be governed  
8 by a Trustee for a term of 18 months or until the Board created  
9 in this amendatory Act of the 96th General Assembly appoints a  
10 chief executive officer, whichever is longer. James Reilly  
11 shall serve as the Trustee of the Authority and assume all  
12 duties and powers of the Board and the chief executive officer.  
13 The Trustee shall take all actions necessary to carry into  
14 effect the provisions of this Act and this amendatory Act of  
15 the 96th General Assembly. The Trustee shall receive an annual  
16 salary equal to the current salary of the chief executive  
17 officer, minus 5%.

18 (b) It shall be the duty of the Trustee:

19 (1) to ensure the proper administration of the  
20 Authority;

21 (2) to submit to the interim board monthly reports  
22 detailing actions taken and the general status of the  
23 Authority;

24 (3) to report to the General Assembly and Governor no  
25 later than January 1, 2011, whether Navy Pier should remain

1 within the control of the Authority or serve as an entity  
2 independent from the Authority;

3 (4) to enter into an agreement with a contractor or  
4 private manager to operate the buildings and facilities of  
5 the Authority, provided that the agreement is procured  
6 using a request for proposal process in a manner  
7 substantially similar to the Procurement Code;

8 (5) to enter into any agreements to license naming  
9 rights of any building or facility of the Authority,  
10 provided the Trustee determines such an agreement is in the  
11 best interest of the Authority;

12 (6) to ensure the proper implementation,  
13 administration, and enforcement of Section 5.4 of this Act;  
14 and

15 (7) to ensure that any contract of the Authority to  
16 provide food or beverage in the buildings and facilities of  
17 the Authority, except Navy Pier, shall be provided at a  
18 rate not to exceed the cost established in the contract.

19 (c) The Trustee shall notify the interim board prior to  
20 entering into an agreement for a term of more than 24 months or  
21 with a total value in excess of \$100,000. Notification shall  
22 include the purpose of the agreement, a description of the  
23 agreement, disclosure of parties to the agreement, and the  
24 total value of the agreement. Within 10 days after receiving  
25 notice, the interim board may prohibit the Trustee from  
26 entering into the agreement by a resolution approved by at

1 least 5 members of the interim board. The interim board may  
2 veto any other action of the Trustee by a resolution approved  
3 by at least 5 members of the interim board, provided that the  
4 resolution is adopted within 30 days after the action.

5 (d) Any provision of this Act that requires approval by the  
6 Chair of the Board or at least the approval of a majority of  
7 the Board shall be deemed approved if the Trustee approves the  
8 action, subject to the restrictions in subsection (c).

9 (70 ILCS 210/15) (from Ch. 85, par. 1235)

10 Sec. 15. Interim board members.

11 (a) Notwithstanding any provision of this Section to the  
12 contrary, the term of office of each interim member of the  
13 Board ends on the effective date of this amendatory Act of the  
14 96th General Assembly ~~30 days after the effective date of this~~  
15 ~~amendatory Act of the 96th General Assembly, and those members~~  
16 ~~shall no longer hold office.~~

17 (b) Within 30 days after the effective date of this  
18 amendatory Act of the 96th General Assembly ~~the effective date~~  
19 ~~of this amendatory Act of the 96th General Assembly,~~ the  
20 interim board shall consist of 7 members. The Governor shall  
21 appoint 3 interim members to the Board, subject to the advice  
22 and consent of the Senate. The Mayor shall appoint 3 members to  
23 the interim board. At least one member of the interim board  
24 shall represent the interests of labor and at least one member  
25 of the interim board shall represent the interests of the

1 convention industry. A majority of the members appointed by the  
2 Governor and Mayor shall appoint a seventh member to serve as  
3 the chairperson. No member of the interim board may be (i) an  
4 officer or employee of or a member of a Board, commission, or  
5 authority of the State, any unit of local government, or any  
6 school district or (ii) a person who served on the interim  
7 board or Board prior to the effective date of this amendatory  
8 Act of the 96th General Assembly. A vacancy shall be filled in  
9 the same manner as an original appointment. ~~At least one of the~~  
10 ~~members appointed by the Governor must have academic~~  
11 ~~credentials in labor law or human resources. Within 30 days~~  
12 ~~after the effective date of this amendatory Act of the 96th~~  
13 ~~General Assembly, the Mayor of the City of Chicago shall (i)~~  
14 ~~appoint 3 interim members to the Board and (ii) appoint,~~  
15 ~~subject to the approval of the Governor, a chairperson of the~~  
16 ~~interim board. The appointment of the chairperson shall be~~  
17 ~~deemed to be approved unless the Governor disapproves the~~  
18 ~~appointment in writing within 15 days after notice thereof.~~

19 (c) The interim board members shall serve until the a new  
20 Board created in Section 14 is fully constituted ~~is created by~~  
21 ~~the General Assembly by law.~~

22 The Governor and the Mayor of the City of Chicago shall  
23 certify their respective appointees to the Secretary of State.  
24 Within 30 days after certification of his or her appointment,  
25 and before entering upon the duties of his or her office, each  
26 member of the Board shall take and subscribe the constitutional

1 oath of office and file it in the office of the Secretary of  
2 State.

3 (Source: P.A. 96-882, eff. 2-17-10.)

4 (70 ILCS 210/22) (from Ch. 85, par. 1242)

5 Sec. 22. Chief executive officer.

6 (a) ~~The Governor shall appoint, subject to the approval of~~  
7 ~~the Mayor (which approval shall be deemed granted unless a~~  
8 ~~written disapproval is made within 15 days after notice of the~~  
9 ~~appointment), a chief executive officer of the Authority,~~  
10 ~~subject to the general control of the Board, who shall be~~  
11 responsible for the management of the properties, business and  
12 employees of the authority, shall direct the enforcement of all  
13 ordinances, resolutions, rules and regulations of the Board,  
14 and shall perform such other duties as may be prescribed from  
15 time to time by the Board. The chief executive officer, in his  
16 discretion, may make recommendations to the Board with respect  
17 to appointments pursuant to this Section 22, contracts and  
18 policies and procedures. Any officers, attorneys, engineers,  
19 consultants, agents and employees appointed in accordance with  
20 this Section 22 shall report to the chief executive officer.

21 (b) The Board may appoint other officers who are subject to  
22 the general control of the Board and who are subordinate to the  
23 chief executive officer. The Board shall provide for the  
24 appointment of such other officers, attorneys, engineers,  
25 consultants, agents and employees as may be necessary. It shall

1 define their duties and require bonds of such of them as the  
2 Board may designate.

3 (c) The chief executive officer and other officers  
4 appointed by the Board pursuant to this Section shall be exempt  
5 from taking and subscribing any oath of office and shall not be  
6 members of the Board. The compensation of the chief executive  
7 officer and all other officers, attorneys, consultants, agents  
8 and employees shall be fixed by the Board.

9 (d) The Board shall, ~~within 180 days after the effective~~  
10 ~~date of this amendatory Act of 1985,~~ adopt a personnel code  
11 governing the Authority's employment, evaluation, promotion  
12 and discharge of employees. Such code may be modeled after the  
13 standards and procedures found in the Personnel Code, including  
14 provisions for (i) competitive examinations, (ii) eligibility  
15 lists for appointment and promotion, (iii) probationary  
16 periods and performance records, (iv) layoffs, discipline and  
17 discharges, and (v) such other matters, not inconsistent with  
18 law, as may be necessary for the proper and efficient operation  
19 of the Authority and its facilities.

20 The Authority shall conduct an annual review of (i) the  
21 performance of the officers appointed by the Board who are  
22 subordinate to the chief executive officer and (ii) the  
23 services provided by outside attorneys, construction managers,  
24 or consultants who have been retained by, or performed services  
25 for, the Authority during the previous twelve month period.

26 (e) Notwithstanding any provision of this Act to the

1 contrary, the position of chief executive officer ends on the  
2 effective date of this amendatory Act of the 96th General  
3 Assembly. The Trustee shall assume all of the responsibilities  
4 of the chief executive officer. The Board created by this  
5 amendatory Act of the 96th General Assembly shall appoint a  
6 chief executive officer, provided the chief executive officer  
7 shall not be appointed until the Trustee has served a term of  
8 18 months.

9 (Source: P.A. 91-422, eff. 1-1-00.)

10 (70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

11 Sec. 25.1. (a) This Section applies to ~~(i) contracts in~~  
12 ~~excess of \$10,000 for professional services provided to the~~  
13 ~~Authority, including the services of accountants, architects,~~  
14 ~~attorneys, engineers, physicians, superintendents of~~  
15 ~~construction, and other similar professionals possessing a~~  
16 ~~high degree of skill, (ii) agreements described in Section~~  
17 ~~5(h), and (iii) contracts described in Section 5(j).~~

18 (b) When the Authority proposes to enter into a contract or  
19 agreement under this Section, the Authority shall give public  
20 notice soliciting proposals for the contract or agreement by  
21 publication at least twice in one or more daily newspapers in  
22 general circulation in the metropolitan area. The second notice  
23 shall be published not less than 10 days before the date on  
24 which the Authority expects to select the contractor. The  
25 notice shall include a general description of the nature of the

1 contract or agreement which the Authority is seeking and the  
2 procedure by which a person or firm interested in the contract  
3 or agreement may make its proposal to the Authority for  
4 consideration for the contract or agreement.

5 A request for proposals must be extended to a sufficient  
6 number of prospective providers of the required services or  
7 prospective bidders to assure that public interest in  
8 competition is adequately served.

9 The provisions of this subsection (b) do not apply if:

10 (1) the Authority concludes that there is a single  
11 source of the expertise or knowledge required or that one  
12 person can clearly perform the required tasks more  
13 satisfactorily because of the person's prior work;  
14 however, this exemption shall be narrowly construed and  
15 applies only if a written report that details the reasons  
16 for the exemption is entered into the minutes of the  
17 Authority and the Chairman has authorized in writing  
18 contract negotiations with the single source; or

19 (2) the service is to be provided by or the agreement  
20 is with a State agency, a federal agency, a political  
21 subdivision of the State, or a corporation organized under  
22 the General Not For Profit Corporation Act of 1986; or

23 (3) within 60 days of the effective date of this  
24 amendatory Act of 1985, the Authority enters into a written  
25 contract for professional services of the same kind with  
26 any person providing such professional services as of such

1 effective date.

2 A request for proposals must contain a description of the  
3 work to be performed under the contract and the terms under  
4 which the work is to be performed or a description of the terms  
5 of the agreement with respect to the use or occupancy of the  
6 grounds, buildings, or facilities. A request for proposals must  
7 contain that information necessary for a prospective  
8 contractor or bidder to submit a response or contain references  
9 to any information that cannot reasonably be included with the  
10 request. The request for proposals must provide a description  
11 of the factors that will be considered by the Authority when it  
12 evaluates the proposals received.

13 Nothing in this subsection limits the power of the  
14 Authority to use additional means that it may consider  
15 appropriate to notify prospective contractors or bidders that  
16 it proposes to enter into a contract or agreement.

17 (c) After the responses are submitted, the Authority shall  
18 evaluate them. Each proposal received must be evaluated using  
19 the same factors as those set out in the request for proposals.

20 Any person that submits a response to a request for  
21 proposals under this Section shall disclose in the response the  
22 name of each individual having a beneficial interest directly  
23 or indirectly of more than 7 1/2% in such person and, if such  
24 person is a corporation, the names of each of its officers and  
25 directors. The person shall notify the Board of any changes in  
26 its ownership or its officers or directors at the time such

1 changes occur if the change occurs during the pendency of a  
2 proposal or a contract.

3 (d) All contracts and agreements under this Section,  
4 whether or not exempted hereunder, shall be authorized and  
5 approved by the Board and shall be set forth in a writing  
6 executed by the contractor and the Authority. No payment shall  
7 be made under this Section until a written contract or  
8 agreement shall be so authorized, approved and executed,  
9 provided that payments for professional services may be made  
10 without a written contract to persons providing such services  
11 to the Authority as of the effective date of this amendatory  
12 Act of 1985 for sixty days from such date.

13 (e) A copy of each contract or agreement (whether or not  
14 exempted hereunder) and the response, if any, to the request  
15 for proposals upon which the contract was awarded must be filed  
16 with the Secretary of the Authority and is required to be open  
17 for public inspection. The request for proposals and the name  
18 and address of each person who submitted a response to it must  
19 also accompany the filed copies.

20 (Source: P.A. 91-422, eff. 1-1-00.)

21 (70 ILCS 210/25.4 new)

22 Sec. 25.4. Contracts for professional services.

23 (a) When the Authority proposes to enter into a contract or  
24 agreement for professional services, other than the marketing  
25 agreement required in Section 5.6, the Authority shall use a

1 request for proposal process in a manner substantially similar  
2 to the Procurement Code.

3 (b) Any person that submits a response to a request for  
4 proposals under this Section shall disclose in the response the  
5 name of each individual having a beneficial interest directly  
6 or indirectly of more than 7 1/2% in such person and, if such  
7 person is a corporation, the names of each of its officers and  
8 directors. The person shall notify the Board of any changes in  
9 its ownership or its officers or directors at the time such  
10 changes occur if the change occurs during the pendency of a  
11 proposal or a contract.

12 (c) All contracts and agreements under this Section shall  
13 be authorized and approved by the Board and shall be set forth  
14 in a writing executed by the contractor and the Authority. No  
15 payment shall be made under this Section until a written  
16 contract or agreement shall be so authorized, approved, and  
17 executed. A copy of each contract or agreement (whether or not  
18 exempted under this Section) and the response, if any, to the  
19 request for proposals upon which the contract was awarded must  
20 be filed with the Secretary of the Authority and is required to  
21 be open for public inspection.

22 (d) This Section applies to (i) contracts in excess of  
23 \$25,000 for professional services provided to the Authority,  
24 including the services of accountants, architects, attorneys,  
25 engineers, physicians, superintendents of construction,  
26 financial advisors, bond trustees, and other similar

1 professionals possessing a high degree of skill and (ii)  
2 contracts or bond purchase agreements in excess of \$10,000 with  
3 underwriters or investment bankers with respect to sale of the  
4 Authority's bonds under this Act. This Section shall not apply  
5 to contracts for professional services to be provided by, or  
6 the agreement is with, a State agency, federal agency, or unit  
7 of local government.

8 (70 ILCS 210/25.5 new)

9 Sec. 25.5. Prohibition on political contributions.

10 (a) Any business entity whose contracts with the Authority,  
11 in the aggregate, annually total more than \$50,000, and any  
12 affiliated entities or affiliated persons of such business  
13 entity, are prohibited from making any contributions to any  
14 political committees established to promote the candidacy of  
15 (i) the officeholder responsible for awarding the contracts or  
16 (ii) any other declared candidate for that office. This  
17 prohibition shall be effective for the duration of the term of  
18 office of the incumbent officeholder awarding the contracts or  
19 for a period of 2 years following the expiration or termination  
20 of the contracts, whichever is longer.

21 (b) Any business entity whose aggregate pending bids and  
22 proposals on contracts with the Authority total more than  
23 \$50,000, or whose aggregate pending bids and proposals on  
24 contracts with the Authority combined with the business  
25 entity's aggregate annual total value of contracts with the

1 Authority exceed \$50,000, and any affiliated entities or  
2 affiliated persons of such business entity, are prohibited from  
3 making any contributions to any political committee  
4 established to promote the candidacy of the officeholder  
5 responsible for awarding the contract on which the business  
6 entity has submitted a bid or proposal during the period  
7 beginning on the date the invitation for bids or request for  
8 proposals is issued and ending on the day after the date the  
9 contract is awarded.

10 (c) All contracts between the Authority and a business  
11 entity that violate subsection (a) or (b) shall be voidable. If  
12 a business entity violates subsection (b) 3 or more times  
13 within a 36-month period, then all contracts between the  
14 Authority and that business entity shall be void, and that  
15 business entity shall be prohibited from entering into any  
16 contract with the Authority for 3 years after the date of the  
17 last violation.

18 (d) Any political committee that has received a  
19 contribution in violation of subsection (a) or (b) shall pay an  
20 amount equal to the value of the contribution to the State no  
21 more than 30 days after notice of the violation. Payments  
22 received by the State pursuant to this subsection shall be  
23 deposited into the McCormick Place Expansion Project Fund.

24 (e) For purposes of this Section, the Governor and the  
25 Mayor of the City of Chicago shall each be considered the  
26 officeholder responsible for awarding contracts by the

1 Authority. The terms "contribution", "declared candidate",  
2 "sponsoring entity", "affiliated entity", "business entity",  
3 and "executive employee" have the meanings established in  
4 Section 50-37 of the Illinois Procurement Code.

5 Section 97. Severability. The provisions of this Act are  
6 severable under Section 1.31 of the Statute on Statutes.

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.